

# APPENDIX

TO THE

JOURNALS OF THE SENATE,

OF

## THE THIRD LEGISLATURE,

### STATE OF TEXAS.

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PUBLISHED BY AUTHORITY.

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AUSTIN:  
PRINTED AT THE GAZETTE OFFICE BY W. H. CUSHNEY.

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1850.

APPENDIX

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OF

THE THIRD LEGISLATURE

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1850.



REPORTS

OF THE

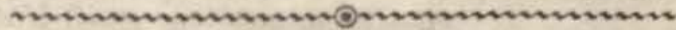
Comptroller and Treasurer,

For the Years 1848 and 1849,

MADE TO THE

THIRD LEGISLATURE OF THE STATE OF TEXAS,

DECEMBER 3, 1849.



AUSTIN:

PRINTED BY WILLIAM H. CUSHNEY, GAZETTE OFFICE.

1849.

REPORTS

OF THE

Comptroller and Treasurer,

For the Years 1815 and 1816,

OF THE

THIRD LEGISLATURE OF THE STATE OF TEXAS.

PREPARED BY

PRINTED BY WILLIAM H. CUMMINS, CARPENTER OFFICE,  
AUSTIN.

1816.

# REPORT, &c.

COMPTROLLERS' OFFICE,  
AUSTIN, TEXAS, Dec. 3d, 1849.

To His Excellency, GEORGE T. WOOD,  
Governor of the State of Texas:

In compliance with law, I herewith submit to you my report, which exhibits the entire receipts and expenditures of the State, in available means, from the 31st day of October, 1847, to the 31st day of October, A. D. 1849, and are as follows:

## RECEIPTS.

Amount of Direct and License Taxes, (Revenue of the State,)	\$185,575 66
" from miscellaneous sources, (Revenue of the State,)	9,118 09
" due the various counties, (a special deposite)	7,036 37
" rece'd from settlement of suc- cessions, (a special deposite,)	1,662 33
Total Revenue of State,	\$203,392 45
Amount received from Customs, (Re- venue of Republic,)	\$2,496 54
" from Direct & License Taxes, (Revenue of Republic.)	12,227 07
" from miscellaneous sources, (Revenue of Republic,)	3,921 84
Total Revenue of Republic,	18,645 45



Amount brought forward,	\$222,037.90
Amount of disburseable means in the Treasury on the 31st October, 1847,	\$51,238 05
" School Fund do. do.,	5,885 65
" County Tax of Republic do. do.	48 71
" " State do. do.,	1,656 95
" settlement of Successions,	162 30
	<hr/> 58,991 66
Aggregate of the Disburseable Revenue and means of the Republic & State,	<hr/> \$281,029 56

## EXPENDITURES.

Amount of disbursement by the Treasurer, on account of expenditures of the State,	\$198,394 42
Amount of disbursement by the Treasurer on account of settlement of Successions,	1,263 36
Amount of disbursement by the Treasurer on account of County Tax of the State,	2,332 17
Amount of disbursement by the Treasurer on account of County Tax of the Republic	48 71
Amount reserved for school purposes, and in the Treasury, being the tenth of the revenue of the State, including balance on hand 31st Oct., 1847,	25,503 82
Amount remaining in the Treasury, from settlement of Successions, and subject to be withdrawn,	561 27
Amount remaining in Treasury, of County Tax, fund of State, subject to be withdrawn,	6,361 15
	<hr/> 234,464 90
Total amount of expenditures,	
Leaving a balance of disburseable means in the Treasury on the 31st day of October, 1847, of	<hr/> \$46,564 66

Total Revenue of Republic



**ESTIMATE**  
*Of Receipts and Expenditures for the Fiscal Year ending*  
*October 31st, 1850.*

**RECEIPTS.**

Amount of Direct and License Taxes and miscellaneous sources of revenue of State, for the year 1849, not yet due,	\$98,535 49
Amount of balance due from the same sources, on account of the revenue of the State for 1848,	41,102 53
Amount of balance due from the same sources as above, for the years 1846 and 1847,	7,470 00
Amount from revenues accrued under the laws of the late Republic,	4,000 00
Probable amount of receipts during the year, exclusive of 10 per cent. for school purposes,	151,108 02
Amount of means in the Treasury on the 31st October, 1849,	46,564 66
Total estimated means for the support of the State for the year ending Oct. 31st, 1850,	\$197,672 68

**EXPENDITURES.**

Estimated expenditures of the State for the year ending 31st October, A. D. 1850,	\$120,838 67
Balance due, and undrawn, on the appropriation for the support of the State for the year 1849,	23,612 82
Balance due, and undrawn, on the appropriation for the support of the State for the year 1848,	5,815 20
Balance due, and undrawn, on the appropriation for the support of the State for the years 1846 and 1847,	3,048 91
Amount of Treasury Warrants, drawn on appropriations, outstanding and unpaid,	3,973 64
Total estimated expenditures for the year ending 31st October, 1850,	\$157,289 24
Leaving in the Treasury on the 31st Oct., A. D. 1850, an estimated balance of	*\$40,383 44

\*NOTE.—Which will more fully appear by reference to accompanying statement marked "D".

Considering the heavy appropriations, general and private, made at the last session of the Legislature, the preceding statement exhibits as favorable a condition of the Treasury as could be expected. The actual cash receipts from the revenue of the State since its organization, it is true, have not been equal to the expenditures: the total net receipts during that time, and to the 31st of October, 1849, are \$253,555 30, and the expenditures are \$310,347 40; showing a deficit in receipts to the amount of \$56,797 10; (which has been supplied by revenue accrued under the laws of the late Republic) but this is to be accounted for thus: The revenue of each year is not due at the Treasury until the expiration of the same, and the larger portion of it is not paid over until the succeeding year, hence the expenses of any one year are to be borne principally by the revenue of the preceding one. Had the revenue of the present year (1849) been paid over on the 31st of October last, (which is estimated to be \$98,535 49,) [see statement marked D] then the receipts from State revenue would have exceeded the expenditures for the same time \$41,738 39. The ad valorem tax on property has increased each succeeding year since 1846. The revenue of 1847, from this source, over that of 1846, is about 9½ per cent. increase. The revenue of 1848 over that of 1847, 5½ per cent.; that of 1849 over 1848, 6 per cent.; while, on the other hand, there has been a decrease in the license tax, or tax on professions, of about 32 per cent. in 1848 compared with 1847, and 23½ per cent. in 1849, (estimating the same from the returns, as far as have been received,) compared with 1848. This decrease is accounted for by the change made at the last session of the Legislature, of the tax on merchants, from a specific tax on that calling to an *ad valorem* tax of *one fifth of one per cent.* on the amount of purchases. This deficiency, however, is supplied by the increase of the property tax.

The present revenue system, requiring taxes on property to be paid in the county where it is situated, or to the Comptroller, acts, to some extent, onerously on those persons residing remotely from the seat of government, and owning property in counties other than those in which they may reside; in consequence of which it is altogether probable that the Legislature, at its present session, may wish to remedy this, by permitting the taxes on such property to be paid by the proprietor in the county of his residence, regardless of the locality of the specific property: with that view, I have given the subject that attention its importance demands. Having observed the operations and effects of the different taxation systems which have existed under the past and present Government, I have been enabled to arrive at but one plan which can, in my opinion, be reduced to any thing like a



system, without detriment to the revenue, and at the same time extend that accommodation to the community, so much desired; which is, to have a full and perfect record or abstract of all lands situated in each county in the State, prepared and deposited with the Comptroller; and all property owned by citizens, whether situated within the counties of their respective residences, or not, may be rendered to the assessor thereof—requiring of the owner a full description of the property so rendered, together with its locality; and on the receipt of the several county assessments, the Comptroller will enter to the credit of each tract in the abstract, such quantity as may have been reported to him by the assessor as having been rendered; and if there remains any of the tract on which the taxes may not have been paid, such payment might be permitted to be made to the Comptroller within a given time, at the same time, requiring the party wishing to make the payment, to qualify under oath to the value of the property, a minimum to which might be established by law. And all property on which the taxes have not been paid at the expiration of the time specified, the Comptroller might be authorized to assess the same at the average valuation, at which lands in the county in which the same may be situated, are rendered; and also, to make sale of a sufficiency thereof to satisfy the amount so assessed; or he might be required to transmit to the assessors of the different counties, the list, and instruct them to assess the same by affixing a value to the property unassessed, therein set forth, and proceed to sell. This abstract should be compiled from the archives of the General Land Office; and as it would remain a permanent record by which the assessment of property would be governed, it should be prepared with great care, and under the superintendence of the Commissioner of said office. All locations made subsequent to the compilation of the abstract could be reported to the Comptroller, annually, by the Commissioner of the General Land Office, and added to the permanent abstract.

The compilation of this abstract, it is true, would be attended with considerable expense; but it should be remembered, that the commissions allowed assessors for assessing unrendered property, amounts, annually, to about \$1,800—which would be saved by the assessments being made by the Comptroller, and would of itself, in two years at furthest, cover the expense necessarily incurred in its preparation and compilation. Under no system which has heretofore existed, has the entire landed interests of the State been taxed—take, for instance the assessment of the present year, (1849) which is larger than any preceding year, and the number of acres of land returned by the different assess-



ors, as having been assessed, is 42,623,118 acres, and the quantity patented and returned for patent, and deeded, according to the report of the Commissioner of the General Land Office, (allowing one-half the claims now in the Land Office, unpatented, to have been surveyed since the first of January last, the time at which the assessment was made,) is 45,234,987 acres; thus showing that there is annually unassessed, according to the official records, an average of 2,611,869 acres—the taxes on which, at 58 cents per acre, (the average valuation of land for 1849) would amount to the sum of \$3,029 76, which is lost annually to the Government, in consequence of the imperfect manner in which assessments have been made, but which, in future, under the proposed plan, would be secured by having the entire landed estate assessed.

I would, as I conceive, suggest an important regulation in connection with the proposed plan—that of requiring each individual to furnish to the assessor, a written inventory of his taxable property, whether real or personal, and to swear to and subscribe the same before that officer, or some other person competent and authorized to administer an oath. The inventories thus rendered, should contain a full and perfect description of the property;—lands should be so described, as to render their identification perfect and easy. If the owners' description should be such that the property could not be identified, and the same should be sold for taxes in consequence, the expense of such sale should be borne by the party making the obscure and imperfect descriptive inventory thereof. I would further suggest, that the county courts, before approving the assessment rolls, be required to compare and see that the same correspond with the sworn inventories, when the latter should be filed in the office of the clerk of the county court, for public reference and inspection.

It would be necessary, in the event of the proposed plan being adopted, to require all field notes of surveys to be filed in the General Land Office, within a reasonable time; otherwise, persons so disposed, might withhold the field notes of large quantities of located lands, in order to avoid the payment of taxes thereon, and thus defraud the treasury. I have here given the outlines of the plan, so that those who may have to act in the premises may judge of its practicability. Some system which would be permanent, should be adopted; as frequent changes in the tax laws are sources of very great vexation and annoyance to the community. Even an imperfect system properly understood, would be more acceptable to the tax-payer, than frequent alterations, with a view to its improvement. In the one instance, the



tax-payer knows what is required of him, while, in the other, he is always in doubt, and at a loss to know how to act; and in consequence of which, his interests not unfrequently suffer.

I will again urge a suggestion which I made on a former occasion—which is, that of organizing the old counties, or what is known as the Land Districts, into Tax Districts, for the more effectually carrying out the intentions of the foregoing proposed plan, should the same be adopted; or in any event, I think the establishing of tax districts of very great advantage to the interests of the people, as well as a great advancement to the interest of the Government, in the collection of her revenue. The present taxation law is, in many of its details, imperfect. For instance, the taxes are required to be collected by the first of November in each year: this is much earlier than the farming community (who are the principal contributors to the revenue) is in possession of the proceeds of the crops of the season; and the consequence is, that a large majority of individuals of that class are unable to pay by that time; and the collectors are compelled either to indulge them on their own responsibility, or dispose of a sufficiency of their property to satisfy the amount with which they are assessed. I think the time of collecting should be at least three months later than it now is, in order that this difficulty might be obviated, and this accommodation extended to the community. With regard to the sale and redemption of property sold for taxes, I think it highly necessary that a provision should be made, authorizing the individual whose land or other property had been sold by the collector to satisfy the assessment thereof, to pay to the assessor and collector the necessary amounts, in order to redeem the same, instead of (as it is under the present system) being compelled to find out the purchaser of the same at the sale thereof, and paying the amount to him.

It is often the case, that persons visiting the different counties on business with the assessors and collectors, are disappointed in the object of their visit by the absence of those officers, and the uncertainty of their whereabouts. To prevent frequent occurrences, of this character, assessors and collectors should be required to keep their offices at the county seats of their respective counties; and when personally absent, therefrom, they should be required to have a permanent deputy, legally and fully authorized and accredited, to transact any and all business in their offices, during their absence. There are many other imperfections and omissions in the present law, which could be pointed out and explained more satisfactorily in drafting a bill, should it be desired, in which I will take great pleasure in doing, if called upon.



I continued the reception of taxes on the non-resident assessment of the different counties for the year 1848, until the 20th of August of the present year, although, under the law, I might have ceased to do so on the first day of November of the past year; but in consequence of a number of returns not having been received at this office until after the time had elapsed, in contemplation of the statute, for the payment to be made to the Comptroller, and the system being one not generally understood, leaving many individuals at a loss how to proceed, it was thought advisable and warranted, under the circumstances, and in justice to the tax-paying community, to continue the reception of taxes on this class of assessments, beyond the period specified by the statute.

The assessors now have been furnished with a statement of the payments made at this office, so that they may commence proceedings against delinquents, for the satisfaction of the unpaid taxes, when they may conceive it to be advisable. I have, however, suggested to those officers, the propriety of delaying the sales of delinquent non resident property for the taxes of 1848, until after November of the current year, in order that the sales for that year and those for 1849 may be made at the same time, thereby obviating the trouble and expense attending two separate and distinct sales.

Where the assessors and collectors omitted to assess property situated in their respective counties, I have permitted the owners of such property to render the same for assessment, under oath as to value and description, at this office, and have received the taxes thereon accordingly. I was induced to this course from the fact that persons frequently, from a remote section of the State, would visit the seat of Government to pay their taxes on property in counties other than where they resided, and not to have been able to have done so, (after travelling perhaps three or four hundred miles) simply for the reason that the property had not been reported, would have been exceedingly onerous. It was paying into the treasury that which was justly due, without any attendant evils, and affording at the same time to the taxpayer, that accommodation which he had a right to expect. Before receiving taxes on this character of assessments, however, I consulted the Attorney-General as to the propriety of the course, who advised me to adopt it.

The 2d section of the act of March 20th, 1848, "To provide for the more certain collection of taxes for the years 1846 and 1847," required the Comptroller to ascertain, by examination and comparison of the different classes of assessment, what portion of the unrendered property in the several counties, on which the



taxes had not been paid, so as to proceed against the residue for the satisfaction of the amount still due and owing. This examination was undertaken immediately after the passage of the act requiring it, and the result thereof was furnished the assessors and collectors. In the progress of this comparison, I was convinced that sales would be made of a considerable quantity of land on which the taxes had been paid, as it was impossible to reconcile the payment of the distant owner and the record assessment of the local assessor. The proprietor in the distant county would, in some instances, in rendering land, omit entirely the name of the original grantee; and in others, in rendering in the wrong name, and locating the property in a county different to that in which it really was. Not supposing, however, that these inaccuracies existed to the extent it was subsequently ascertained they did, the assessors and collectors proceeded to make sales according to the direction of the statute; but finding that interminable confusion and trouble would inevitably result from a continuation thereof, I thought it incumbent upon me to prevent, as far as possible, such evil consequences; and with that view, requested assessors and collectors to delay further sales until additional examination could be made, with a view to reconcile the payments of the distant owner with the assessments made by the local assessor; but from the imperfect and meagre character of the items, it has been found impossible to do so to any remedial extent. In connection with this subject, and for its proper understanding, I will state the following facts: The aggregate amount of unrendered property made by the different assessors for the year 1846, is 17,758,225 acres; and the same for the year 1847, is 20,243,146 acres. The amount of lands rendered by distant owners, lying in other counties than where they reside, (including the payments made to the Comptroller and local assessors for 1846,) amounts to 17,198,846 acres; and those for the year 1847, 17,654,761 acres; thus showing that if the same lands had been assessed by the local assessor that was rendered by the distant proprietor, there would remain unsatisfied, for the year 1846, of the record assessment, only 559,379 acres, and for 1847, 2,588,385 acres; the tax on which, at forty cents per acre, being an average valuation of unrendered property for these years, would amount to \$2,518 21 for both years. I submit the preceding facts to the consideration of the legislative authority, and request that such action may be taken in the premises, as may seem to their honorable body fit. Unless the defects to which I have referred, can be remedied, I incline to the belief that to continue the sales,



would cause our citizens inconvenience beyond any proportionate benefit which the treasury might, in consequence thereof, derive.

Under the present law, the assessors and collectors receive no compensation for property sold and stricken off to the State, for the satisfaction of unpaid taxes, until the same is redeemed by the owner, which is generally sometime after the sale. As these officers are at a considerable expense and trouble in advertizing the sales, selling and executing the deeds, I would suggest that they be allowed for services of this character, a sum sufficient to cover expenses at least; which amount could be deducted from the fees collected by the State from the owners, on the redemption of the property sold. The counties created by the last Legislature, did not organize until after the assessment for 1848 had been made; consequently, the assessors of the old counties prepared their assessment without any reference to the new organization. In order that the taxes in the new counties could be collected, it became necessary for the assessors of the old counties, to furnish those of the new ones with a transcript of the persons and property in the respective new counties; which they accordingly did, at considerable trouble: I would, therefore, recommend that they be allowed the same commission for furnishing the transcript, that they were allowed for making the assessment.

Since my last report, I have effected settlements with a number of revenue officers of the late Republic and State; a large amount, however, is still due from Collectors under the Republic, against whom suits should have been commenced; but the Attorney-General and District Attorneys conceived that the prosecutions could not be successfully conducted without the production, in court, of the original evidence on which the indebtedness is based, or certified copies of the same. The former (in the absence of legislative authority) I could not permit to leave the office, and it was entirely impossible for me to furnish the latter, and dispose of the indispensable business of the office at the same time, with the assistance that is now allowed it. But little progress has been made with a majority of the suits which have been brought, for the reason above stated; and they have been continued in the courts from term to term, relying on the Legislature to make some provisions by which the difficulties referred to, may be obviated. I, therefore, respectfully renew the suggestion made in my last report, to wit: the passage of a law providing that, in all cases of delinquency, a transcript from the record and proceedings of the Comptroller, certified by him, and fully authenticated



under the seal of his office, should be admitted as evidence, on the trial of any suit against a defaulter, in any of the courts of the State wherein such suit may be pending.

Provision should also be made for the payment of expenses, such as are indispensable in proceedings against defaulters—such, for instance, as publishing process, citing absent defendant, and procuring copies of every paper or document on file in the different offices or counties, that may be required by the State on the trial of causes, of the character above referred to. Receivers of public moneys should be held to a strict accountability. Instead of the law regulating proceedings being favorable to defaulters, as it may be now considered, it should be stringent and summary; and unless provisions are made, compelling efficient steps to be taken against such offenders, defalcations will increase, and the office of collector will be subverted for purposes of speculation and fraud.

In accordance with the statute of the last Legislature, the property formerly used for custom house purposes, was advertized and sold, with the exception of that at Galveston, Sabine Pass, and Velasco. In consequence of the property at Galveston being regarded the most valuable in that city, I instructed the gentleman appointed to superintend the sale, not to permit the same to be sacrificed. Accordingly, on its being offered at public outcry, and commanding a sum in no ways equal to what was generally conceded to be its worth, the same was bid in for the State. The agent appointed to conduct the sale at Sabine Pass, did not receive his instructions (though forwarded to him in due season) until after the time had elapsed, when the sale was advertized to take place. It was not known, until recently, what property the Government owned at Velasco. For the reasons above stated, the aforesaid property was not sold. The unsold property will again be offered for sale on the 27th day of January next—of which sale, due notice has been given, as by statute required.—As directed by an act of the last Legislature, all the relinquished and forfeited lots in the city of Austin have been sold, and the proceeds paid into the treasury. There, however, still remains unsold, of the government property at this point, 971 lots, which cannot be disposed of until further legislation on the subject.

The agency authorized, by an act of the last Legislature, to aid the Comptroller in settling the fiscal affairs of the State, has been of very considerable advantage to the treasury. The larger portion of the receipts for the past two years, from the revenue accrued under the laws of the late Republic, are to be attributed



to this cause; and I am persuaded that it secured at least \$10,000 of the means now in the treasury, which, without the assistance of this officer, would not have been collected. While I am, on the one hand, aware of the utility of an officer of this character in connection with the collection of the public revenue, I am on the other hand, fully sensible of the risk and danger attending his personal safety, in travelling from place to place with so large an amount of funds as would necessarily fall to his care, keeping, and protection. In view of this, I would recommend that some other mode be devised to accomplish the same end without incurring like risk.

Under the provisions of a joint resolution, approved March 18th, 1848, R. S. Neighbors has filed, for examination, his accounts and accompanying vouchers, as late Quarter-master and Commissary in the army of the Republic of Texas. Other and more pressing duties have prevented me from completing the examination of his accounts, so as to enable me to report their condition to the Legislature; no time will be lost, however, in doing so. The action of the Auditor and myself, under the provisions of "An act to provide for the ascertaining the debt of the late Republic of Texas," will form a separate report, which will be communicated in due season.

Accompanying this report, is a highly interesting table (F) showing the Agricultural productions of several of the wealthiest counties in the State, for the year 1848; I regret, however, that returns have not been made, enabling me to exhibit the same information from all the counties. This information is important in an historical and financial point of view. It would show the increase and decrease, from time to time, if compiled annually, of the different productions of the soil; and would serve a valuable purpose as a basis of financial calculation. The General Government requests this information from the several States, for these purposes; and I believe it is customary for it to be furnished it. I would, therefore, respectfully suggest that the assessors be required to make a report of this kind annually, for which they should be allowed a reasonable compensation.

The following statements accompany this report, which exhibit the principal operations of the office for the last two years, to wit:

Statement A, exhibits the conditions of the several appropriations for the support of the Government, the amount drawn therefrom between the 31st of October, 1847, and the 31st of October, 1849, and the unexpended balance at the latter date.

Statement B exhibits the receipts into the treasury, from all



sources, between the 31st of October, 1847, and the 31st of October, 1849.

Statement C is a comparative view of the receipts and expenditures during the same time.

Statement D is an estimate of the probable receipts and expenditures during the fiscal year ending 31st of October, 1850.

Statement E exhibits the entire taxable property of the State for the years 1848 and 1849.

Statement F is a statistical table of agricultural productions for the year 1848.

I wished to have accompanied this report with a statement of the condition of the accounts of each assessor and collector; but the time necessary to do so, would delay its completion so long, as to deprive the Legislature now in session of the needful data, for their information on the subject of the finances of the State. I may be permitted here to remark, that the assistance allowed the Comptroller is entirely inadequate to the prompt and efficient discharge of the varied duties assigned him. I found it actually necessary for the public interest, to employ, on my own responsibility, and at my individual expense, for a limited time during the past fall, and again during the preparation of this report, an additional clerk, so as to enable me to dispose of the indispensable business of the office; even the postage of official matter to and from this office, has been paid out of private means, for the past six months. It is exceedingly disagreeable to an officer, to have important duties assigned him, and to be held accountable for their prompt discharge, and at the same time not furnished with the needful means for their performance.

Very respectfully, &c.

JAMES B. SHAW,  
*Comptroller.*

A.

STATEMENT of the amount due, and undrawn, on Appropriations for  
on the 31st October, A. D. 1847; also the amount of appropriations made  
ment for the years 1848 and 1849,—exhibiting the amounts drawn to  
balances at the close of the fiscal year ending October 31st, A. D. 1849

DATE OF LAW.	FOR WHAT OBJECT APPROPRIATED.	APPROPRIATIONS.
		DOLS. CTS.
APPROPRIATIONS FOR 1846.		
March 13, '46,	Pay and mileage of members first session Legislature,	1,701 68
May 22, 1846,	Pay of minute-men,	4,141 50
" 13, "	Contingent expenses of Executive Office,	23 31
" " "	Pay of 8 Ast. Clk's in Gen. Land Office,	44 01
" " "	Contingent expenses of Att'y Gen's Office,	19 20
" " "	Salary of Dist. Att'ys, 8th Jud. District,	75 02
" " "	Survey of Land Scrip,	8 00
APPROPRIATIONS FOR 1847.—Executive.		
May 13, 1846,	Compensation of Governor,	933 21
" " "	" Private Secretary,	750 00
" " "	Contingent expenses of Executive Office,	341 47
State Department.		
May 13, 1846,	Compensation of Secretary of State,	557 00
" " "	" Chief Clerk,	378 38
" " "	Contingent expenses of office,	58 16



			<i>Comptroller's Office.</i>	
May 13, 1846,	Compensation of Comptroller,	665	20	
" " "	" two Clerks,	741	67	
" " "	Contingent expenses of office,	24	33	
			<i>Treasurer's Office.</i>	
May 13, 1846,	Compensation of Treasurer,	971	26	
" " "	Contingent expenses of office,	66	94	
			<i>Adjutant-General's Office.</i>	
May 13, 1846,	Compensation of Adjutant General,	572	28	
" " "	Contingent expenses of office,	67	12	
			<i>General Land-Office.</i>	
May 13, 1846,	Compensation of Commissioner,	787	50	
" " "	" Chief Clerk,	550	00	
" " "	" two Draftsmen,	1,053	54	
" " "	" Translator,	491	14	
" " "	" eight Assistant Clerks,	2,946	64	
" " "	Contingent expenses of office,	47	25	
			<i>Attorney General's Office.</i>	
May 13, 1846,	Compensation of Attorney General,	833	33	
" " "	Contingent expenses of Att'y Gen'l's Office,	100	00	
			<i>Judiciary.</i>	
May 13, 1846,	Compensation of Judges of Supreme Court,	3,000	00	
" " "	" Clerk, "	135	56	
" " "	Contingent expenses of "	9	00	
" " "	Compensation of eight Judges of Dist. Courts,	10,481	66	
" " "	" " District Attorneys,	1,940	00	

			<i>Pensions.</i>	
May 13, 1846,	Pension of Joseph Cecil,			116 07
" " "	" J. C. Neill,			100 00
" " "	" disabled seamen,			536 20

			<i>Miscellaneous.</i>	
May 13, 1846,	Survey of Land Scrip,			27 00

### APPROPRIATIONS FOR 1848.

			<i>Legislative.</i>	
Jan'y 1, 1848,	Pay and mileage of members 2nd session of the Legislature,			15,000 00
March 20, '48,	Pay and mileage of members 2d session Legislature & President of Senate, &c.			16,500 00
" " "	Pay of Clerks and other officers of the Legislature,			6,485 00
Jan'y 14, 1848,	Contingent expenses of both Houses of Legislature,			5,000 00
March 20, '48,	Copying and printing Laws & Journals of 2d session Legislature,			8,000 00
" " "	Copying and printing Laws & Journals 1st session of Legislature,			3,000 00
" " "	Translating and printing Constitution in German & Spanish languages,			1,250 88
" " "	Transportation, &c., Laws of the 2nd session Legislature,			1,500 00
" " "	Transcribing Laws 1st sess'n Legislature,			359 85
" " "	Binding Laws of State & late Republic,			50 00



			<i>Executive Office.</i>	
March 20, '48,			Compensation of Governor,	2,000 00
" " "			" Private Secretary,	750 00
" " "			Contingent expenses of Exec. Office,	400 00
			<i>State Department.</i>	
March 20, '48,			Compensation of Secretary of State,	1,200 00
" " "			" Clerk of Dept.,	750 00
" " "			Contingent expenses of "	400 00
			<i>Comptroller's Office.</i>	
March 20, '48,			Compensation of Comptroller,	1,500 00
" " "			" Book Keeper,	800 00
" " "			" Clerk,	750 00
" " "			Contingent expenses, of office,	150 00
" " "			Purchase of Books and Stationery,	250 00
" " "			Postage for office,	200 00
" " "			Printing "	300 00
" " "			Pay and expenses of Fiscal Agent,	1,000 00
			<i>Treasurer's Office.</i>	
March 20, '48,			Compensation of State Treasurer,	1,200 00
" " "			Contingent expenses of office,	150 00
" " "			Books, Stationery, and Repairs,	150 00
			<i>Adjutant-General's Office.</i>	
March 20, '48,			Compensation of Adjutant-General,	1,000 00
" " "			Contingent expenses of office,	300 00
			<i>General Land Office.</i>	
March 20, '48,			Compensation of Commissioner,	1,500 00
" " "			" two Draftsmen,	1,800 00

March 20, '48,	Compensation of Chief Clerk,	1,000 00
" " "	" Translator,	1,000 00
" " "	" 8 Ast. Clerks,	6,000 00
" " "	Purchase of Blank Patants,	2,000 00
" " "	" Stationery and Books,	500 00
" " "	Postage for General Land Office,	300 00
" " "	Contingent expenses of do.,	300 00
	<i>Attorney General's Office.</i>	
March 20, '48,	Compensation of Attorney General,	1,500 00
" " "	Contingent expenses of office,	100 00
	<i>Auditor's Office.</i>	
March 20, '48,	Compensation of Auditor,	1,000 00
" " "	" Charles Mason, late Aud.,	600 00
	<i>Judiciary.</i>	
March 20, '48,	Compensation of Judges of Supreme Court,	6,000 00
" " "	" Tho's J. Jennings, Special	
" " "	Judge of same,	300 00
" " "	Compensation of Clerk of Supreme Court,	300 00
" " "	" Sheriff for atten'ce on do.,	200 00
" " "	Pay of outstanding claims against do.,	250 00
" " "	Contingent expenses of do.,	225 00
" " "	Compensation of eleven Judges District	
" " "	Courts,	19,250 00
" " "	Compensation of eleven District Att'ys,	5,500 00
	<i>Pensions.</i>	
" " "	Penson of Joseph Cecil,	300 00
" " "	" M. J. Garcia, & funeral exps.,	75 00



March 20, '48,	Pension of J. C. Neill,	200 00
" " "	" David F. Webb,	100 00
" " "	" disabled seamen,	622 00
<i>Miscellaneous.</i>		
Jan'y 17, 1848,	Compensation of Assessors & Collectors, taking Census for 1847,	4,000 00
Feb. 23, 1848,	Part pay of E. W. Moore for services in Navy,	1,250 00
March 9, 1848,	Relief of Ann Terrell,	500 00
" 14, "	Relief of Lewis Sanchez,	500 00
" 8, "	Pay of men disarmed under Col. Snively,	1,924 65
" 20, "	Erection and support of Penitentiary,	10,000 00
" " "	Pay of Logan & Sterne for publishing notices in suits for the State,	50 00
" " "	Pay of Charles DeMorse for publishing case of the State vs. C. F. Mercer,	100 00
" " "	Pay for County Maps,	1,000 00
" " "	Purchase of Stationery for next Legisl.,	500 00
" " "	Pay and expenses of late Convention,	2,869 00
" " "	Pay of Ford & Cronican for publishing lists of Non-resident Taxes,	500 00
" " "	Compensation of Thos. Ward for taking care of and repairing Capitol,	100 00
" " "	Freight on Books, &c., sent to the State of Texas,	100 00
" " "	Pay for District Maps, already received by the Comm'r Gen'l Land Office,	1,000 00

March 9, 1848,	Purchase of map of Shelby county,	100 00
" " "	Pay of A. B. Gray for running, &c., Eastern Boundary Line of the State of Texas,	900 00

#### APPROPRIATIONS FOR 1849.

##### *Executive.*

March 20, '48,	Compensation of Governor,	2,000 00
" " "	" Private Secretary,	750 00
" " "	Contingent expenses of office,	400 00

##### *State Department.*

March 20, '48,	Compensation of Secretary of State,	1,200 00
" " "	" Clerk,	750 00
" " "	Contingent expenses of office,	400 00

##### *Comptroller's Office.*

March 20, '48,	Compensation of Comptroller,	1,500 00
" " "	" Book-Keeper,	800 00
" " "	" Clerk,	750 00
" " "	Contingent expenses of office,	150 00
" " "	Purchase of Stationery & Books,	250 00
" " "	Postage for office,	200 00
" " "	Printing for do.,	300 00
" " "	Pay and expenses of Fiscal Agent,	1,000 00

##### *Treasurer's Office.*

March 20, '48,	Compensation of State Treasurer,	1,200 00
" " "	Contingent expenses of office,	150 00



			<i>Adjutant-General's Office.</i>	
March 20, '48,	Compensation of Adjutant-General,	1,000 00		
" " "	Contingent expenses of office,	300 00		
			<i>General Land Office.</i>	
March 20, '48,	Compensation of Commissioner,	1,500 00		
" " "	" two Draftsmen,	1,800 00		
" " "	" Chief Clerk,	1,000 00		
" " "	" Translator,	1,000 00		
" " "	" 8 Assistant Clerks,	6,000 00		
" " "	Purchasing Blank Patents,	2,000 00		
" " "	" Books and Stationery,	500 00		
" " "	Contingent expenses of office,	300 00		
			<i>Auditor's Office.</i>	
March 20, '48,	Compensation of Auditor,	1,000 00		
			<i>Attorney-General's Office.</i>	
March 20, '48,	Compensation of Attorney General,	1,500 00		
" " "	Contingent expenses of office,	100 00		
			<i>Judiciary.</i>	
March 20, '48,	Compensation of Judges of Sup. Court,	6,000 00		
" " "	" Clerk "	300 00		
" " "	" 11 Judges Dist. Courts,	19,250 00		
" " "	" 11 District Attorneys,	5,500 00		
" " "	On settlement, G. W. Terrell, acting as District Judge,	666 67		
			<i>Pensions.</i>	
March 20, '48,	Pension of Joseph Cecil,	300 00		
" " "	" J. C. Neill,	200 00		

March 20, '48,	Pension of David F. Webb,	100 00
" " "	" Disabled Seamen,	622 00
<i>Miscellaneous.</i>		
March 20, '48,	Erection and support of Penitentiary,	10,000 00
" 9, "	Relief of Ann Terrell,	667 00
Feb'y 23, "	Relief of E. W. Moore,	2,325 39
March 20, "	Transportation and exchange of Books with other States,	300 00
Feb'y 18, "	Purchase of Reports of Supreme Court,	1,800 00
		<hr/> 260,037 07

#### RECAPITULATION.

For 1846,	.	6,012 72
" 1847,	.	29,281 91
" 1848,	.	146,711 38
" 1849,	.	78,031 06
Total,		<hr/> \$260,037 07

Amount of Treasury Warrants drawn on the several appropriations, from the 31st of October, 1847, to the 31st of October, 1849, say, \$199,187 23.

COMPTROLLER'S OFFICE, }  
AUSTIN, Dec'r 3, 1849. }



## B.

STATEMENT showing the amount of Revenue received from various sources, both on account of the late Republic of Texas and of the State, between the 31st of October, 1847, and the 31st of October 1849; also, exhibiting the kind of currency in which the same was paid.

## REVENUE OF THE REPUBLIC.

*Customs.*

CUSTOM-HOUSE.	SPECIE.	EXCHG'RS & SPECIAL AUDT. PAPER.	PROMISSORY NOTES & AU- DITED PAPER.	TOTAL.
Red River,		325 50		325 50
Galveston,	1,812 50	9	5,253 00	7,065 59
Velasco,	684 04			684 04
Total,	\$2,496 54	\$325 59	\$5,253 00	\$8,075 13

COUNTY.]	<i>Direct Taxes.</i>			
Austin,		100 89		100 89
Bastrop,	818 17			818 17
Bowie,	520 00			520 00
Bexar,	2,000 00		738 00	2,738 00
Brazos,		11 58		11 58
Brazoria,	700 00	250 00		950 00
Burnett,			750 95	750 95
Colorado,	34 14		335 94	370 08
Fort Bend,	422 70	26 66		449 36
Harrison,	115 89			115 89
Jefferson,	492 96	229 60		722 56
Lamar,	177 97			177 97
Liberty,	243 90	117 70	101 70	463 30
Montgomery,	450 00		370 00	820 00
Milam,	162 13			162 13
Robertson,	75 00	71 62		146 62
Rusk,		32 77		32 77
Sabine,	30 42			30 42
San Augustine,			511 00	511 00
Shelby,	745 11	370 04		1,115 15
Travis,	39 30	50 00		89 30
Washington,	1,786 06			1,786 06
Total,	\$8,813 75	\$1,260 86	\$2,807 59	\$12,882 20

*Licenses.*

Austin,	53 65		53 65
Bowie,	367 23		367 23
Brazoria,	61 15		61 15
Colorado,		23 38	23 38
Fannin,	567 98		567 98
Fayette,	220 29		220 29
Fort Bend,	86 46		86 46
Harris,	199 18		199 18
Houston,	356 80		356 80
Jasper,	200 00	261 26	461 25
Jefferson,	429 83		429 83
Lamar,	46 84		46 84
Liberty,	10 86		10 86
Montgomery,	32 00		32 00
Refugio,		105 00	105 00
Rusk,	169 45		169 45
Sabine,	244 85		244 85
San Augustine,	68 79		68 79
Shelby,	37 28		37 28
Victoria,		30 58	30 58
Washington,	260 68		260 68
Total,	\$3,413. 32	\$420 21	\$3,833 53

FROM WHAT  
SOURCE.*Miscellaneous Sources.*

Land Dues rec. at G. L. Office,		31,497 61	31,497 61
Land Patents,		36,981 00	36,981 00
" Dues rec. by Chf. Just's,		331 24	331 24
Austin Lots, '39 and 1840,		2,632 29	2,632 29
Spoliation of Customs on Red River,	2,141 84		2,141 84
Advs. made Gen. Z. Tay- lor,	1,780 00		1,780 00
Total,	\$3,921 84	\$71,442 14	\$75,363 98



## RECAPITULATION.

Customs,	2,496 54	325 59	5,253 00	8,075 13
Direct Taxes,	8,813 75	1,260 86	2,807 59	12,882 20
Licenses,	3,413 32		420 21	3,833 53
Miscellaneous,	3,921 84		70,442 14	75,363 98
Total R. Re.,	\$18,645 45	\$1,586 45	\$79,922 94	\$100,154 84

## REVENUE OF THE STATE.

*Direct and License Taxes.*

FROM WHAT COUNTY.	AMOUNT.	FROM WHAT COUNTY.	AMOUNT.
Anderson,	2,241 31	Jasper,	1,969 92
Angelina,	397 39	Jefferson,	2,704 04
Austin,	4,903 06	Kaufman,	120 00
Bastrop,	2,602 87	Lamar,	3,600 33
Bexar,	4,721 13	La Vaca,	1,036 29
Bowie,	3,365 62	Leon,	1,285 89
Brazoria,	9,389 15	Liberty,	2,100 95
Brazos,	724 71	Limestone,	1,999 89
Burleson,	1,915 37	Matagorda,	4,929 87
Caldwell,	331 97	Medina,	213 10
Calhoun,	865 55	Milam,	1,690 52
Cameron,		Montgomery,	2,394 52
Cass,	2,447 64	Nacogdoches,	6,228 90
Cherokee,	3,078 32	Navarro,	756 90
Collin,	758 22	Newton,	1,538 37
Colorado,	2,583 86	Nueces,	175 11
Comal,	966 61	Panola,	3,145 35
Cooke,		Polk,	1,204 36
Dallas,	1,227 50	Red River,	5,454 78
Denton,	230 65	Refugio,	707 61
De Witt,	1,286 91	Robertson,	1,598 98
Fannin,	2,310 55	Rusk,	6,770 29
Fayette,	3,090 97	Sabine,	2,299 31
Fort Bend,	2,062 49	San Augustine,	5,713 93
Galveston,	8,560 44	San Patricio,	204 57
Gillespie,	151 00	Shelby,	3,024 90

Goliad,	732 74	Smith,	1,890 92
Gonzales,	3,327 65	Starr,	
Grayson,	1,094 20	Titus,	2,188 41
Grimes,	5,176 73	Travis,	3,621 54
Guadalupe,	2,212 31	Tyler,	1,042 61
Harris,	7,390 58	Upshur,	1,379 26
Harrison,	8,763 40	Van Zandt,	
Hays,	74 25	Victoria,	1,668 60
Henderson,	1,049 75	Walker,	4,339 47
Hopkins,	1,491 36	Washington,	4,185 68
Houston,	448 90	Webb,	
Hunt,	438 08	Wharton,	2,986 48
Jackson,	1,596 77	Williamson,	210 00
	<u>\$93,990 01</u>		<u>86,381 59</u>
			<u>93,990 01</u>

Total, \$180,371 60

*Miscellaneous Sources.*

FROM WHAT SOURCE.	AMOUNT.
On account of Fines,	713 56
"    Unexpended balances of appropriations returned to Treasury,	189 45
On account of Fees paid at various offices of Government,	1,368 44
	<u>2,271 45</u>
On account of rent of Public buildings collected by Comptroller,	1,384 69
On account of sale of Custom-houses,	1,331 75
"    Direct Taxes,	5,204 06
"    Austin City & out Lots,	4,130 20
	<u>12,050 70</u>
	<u>Total, \$14,322 15</u>
On acct. of settlement of Successions,	Total, <u>\$1,662 33</u>
On acct. of County Taxes,	Total, <u>\$7,036 37</u>



# RECAPITULATION OF STATE REVENUE.

Direct & License Taxes,	180,371	60
Miscellaneous sources,	14,322	15
Settlement of Successions,	1,662	33
County Taxes,	7,036	37
Total,	\$203,392	45

## TOTAL RECAPITULATION.

	SPECIE.	EXCH'Q, &C.	P, NOTES, &C.	TOTAL.
Reve. of Republic,	18,645.45	1,586.45	79,922.94	100,154.84
" State,	203,392.45			203,392.45
Total Revenue,	\$222,037.90	\$1,586.45	\$79,922.94	\$303,547.29

COMPTROLLER'S OFFICE, }  
 Austin, Dec, 3, 1849. }

JAMES B. SHAW,  
 Comptroller.

C.

*Dr. Cash Receipts in account current with Expenditures from the 31st  
of October, 1849, showing the manner in which the Revenues ha*

	SPECIE.	EXCHEQ'S & SPECIAL AUD'T PAPER.
<b>REVENUE OF THE REPUBLIC.</b>		
To amount received from Customs,	2,496 54	325 59
"            Direct Taxes,	8,813 75	1,260 86
"            Licenses,	3,413 32	
"            Miscellaneous sources,	3,921 84	
<b>REVENUE OF THE STATE.</b>		
To amount rece'd from Direct & License Taxes,	180,371 60	
"            Miscellaneous sources,	14,322 15	
"            Settlement of Successions,	1,662 33	
"            County Taxes,	7,036 37	
<i>Balance on hand 31st Oct. 1847, to wit:</i>		
To amt. in disbursable means,	51,238 05	
"            of School Fund,	5,885 65	
"            Co. Taxes of State,	1,656 95	
"            "            of Republic,	48 71	
"            Settlement of Success.,	162 30	
<b>Total on hand in specie,</b>	<b>\$58,991 66</b>	<b>58,991 66</b>



To amt. of County Tax, fund  
of Republic,

287 88

To amt. of G. W. Terrell's receipt,

666 67

Total on hand in Exchequers, \$954 55

954 55

To amt. on hand from settlement  
of Successions,

1,025 21

Total on hand in Promissory  
Notes,

\$1,025 21

Total,

\$281,029 56 \$2,541 00

To balance brot. down as follows:]

Amt. of means in the Treasury, for disbursement,  
on the 31st of Oct., 1849,

46,564 66

Amt. of other means in the Treasury, a special depos.,

32,426 24

\$78,990 90

\$273 10

By amt. destroyed as per act of Congress dated  
Jan'y 29, 1842,

508,032 00

1,586 45

By amt. disbursed as per settlement with  
Treasurer, to wit:

On acc't of expenditures of State,

198,394 42

Amounts carried over,

198,394 42

1,586 45

Amounts brot. forward,	198,394 42		1,586 45
On acc't of County Tax of State,	2,332 17		
" " of Republic,	63 49		
" G. W. Terrell's receipt,	666 67		
" Settlement of Succ'ns,	1,263 36		

This amount disbursed as follows: 202,720 11

202,028 66

681 45

To balance on hand 31st Oct., 1849, as follows :

In Specie for disbursement,	46,564 66		
" of School Fund,	25,503 82		
" of Co. Tax, of State,	6,361 15		
" of Sett. of Successions,	561 27		
In Excheq's, Co. Tax of Republic.,	273 10		
In P. Notes, sett. of Successions,	1,025 21		

To amt. on hand as follows :

\$80,289 21

78,990 90

273 10

Total,

\$281,029 56

\$2,541 00

COMPTROLLER'S OFFICE,  
Austin, Dec. 3, 1849.

}



D.

ESTIMATE of the probable Receipts and Expenditures of the State Government for the year commencing November 1st, 1849, and ending October 31st, 1850,—including the probable amount of Receipts from Revenue previously accrued, and the amount due upon appropriations of previous years yet to be drawn.

## RECEIPTS.

STATE REVENUE DUE FOR 1848.—*Direct Taxes.*

Amt. of Taxes on property rendered for assessment,	93,715 02	
Amt. of Taxes on Non-resident Assessment,	23,008 58	
	<hr/>	116,723 60

From this amount may be deducted a sum not likely to be paid on the Non-resident Assessment, & which must be secured by a sale of the property, which will not be made available to the State during the year, say $\frac{1}{3}$ of this class of asst.,	7,669 52	
	<hr/>	109,054 08

Also, the following deductions should be made :

Commissions for assessing the total amount of assessment, the average rate of which is about $6\frac{1}{2}$ per cent.,	7,587 03	
Commissions for collecting, being an average of 7 per cent. on net rev.,	7,252 09	
Supposed casual loss, such as insolvent tax payers, &c., average about 5 per cent. on the probable amount to be collected,	5,452 70	20,291 82
Net amount to be paid into the Treasury, from this source,	<hr/>	\$88,762 26

D

Amount brot. forward, 88,762 26

*License Taxes.*

Amt. of License Taxes according to returns, all of which have been received, except from four counties, for which an average has been made,	21,013 71	
From which may be deducted coms. for collecting at 8 per cent.,	1,681 09	
Net amount to be paid into the Treasury from this source,		19,332 62
Net revenue from miscellaneous sources, such as office fees, sales of Austin lots, custom-house property, rents, &c.,		8,928 64
Net amount of revenue of State to be paid in from all sources,		\$117,023 52
A still further deduction is to be made from the above, of ten per cent. for school purposes,		11,702 35
		\$105,321 17
Upon account of which there has been paid into the Treasury, previous to the 31st of October, 1849, the amount of		64,218 64
Supposed amount to be in the hands of collectors on the 31st of October, 1849, and to be paid into the Treasury,		\$41,102 53

STATE REVENUE DUE FOR 1849.—*Direct Taxes.*

From Direct Taxes on property rendered for assessment, according to returns, all of which have been received, except from five counties, for which an allowance has been made,	97,010 86	
From Tax on Non-resident asst.,	26,476 74	
From this, there may be deducted an amount not likely to be paid on the Non-resident assessment, and which must be secured by a sale of property, which will not be made available to the Treasury during the year, say $\frac{1}{3}$ of this class of assessment,	123,487 60	
	8,825 58	114,662 02



Amount brot. forward,	114,662 02
<i>Also the following deductions should be made:</i>	
Coms. for assessing the total amt. of asst., the average rate of which is about $6\frac{1}{2}$ per cent.,	8,026 69
Coms. for collecting, being an average of 7 per cent. on net revenue,	7,625 02
Supposed casual loss, such as insolvent tax-payers, &c., average about 5 per cent. on the probable amt. which will be collected,	5,733 10
Net amount to be paid into Treasury from this source,	21,384 81
	<hr/>
	\$93,277 21

*License Taxes.*

Am't. of License Taxes for 1849, averaged as far as returns have been received,	17,200 00
From which may be deducted, coms. for collecting the same at 8 per cent.,	1,376 00
Net amount to be paid into Treasury from this source,	15,824 00
Net revenue from miscellaneous sources, such as office fees, rents of public property, sales of custom-houses, &c.,	3,716 00
	<hr/>
Net revenue of State to be paid in from all sources,	\$112,817 21
A further deduction must still be made from the above, of one-tenth per cent. for school purposes,	11,281 72
	<hr/>
	101,535 49
Upon account of which there has been paid into the Treasury, anterior to 31st of October, 1849, the amount of	3,000 00
	<hr/>
Supposed net amount to be paid into the Treasury, for disbursement, on account of State Revenue for 1849,	\$98,535 49

## STATE REVENUE DUE FOR 1846 AND 1847.

*Direct and License Taxes.*

Net amt. due, and likely to be paid in, on account of Direct and License Taxes for 1846 & 1847,	8,300 00
From which one-tenth should be deducted for School purposes,	830 00
	<hr/>
Amt. likely to be paid into the Treasury for disbursement, on account of same,	\$7,470 00

**REPUBLIC REVENUE DUE FORMER YEARS.**  
 Probable Republic Revenue which will be paid into the Treasury  
 during the year ending 31st October, 1849.

From Customs,	2,500 00
" Direct Taxes,	1,000 00
" License "	500 00
Amt. likely to be paid into the Treasury	_____
for disbursement, on acct. of same,	\$4,000 00

Note.—This estimate is of the specie receipts, a greater amount may be received in government liabilities.

**RECAPITULATION OF RECEIPTS.**

Probable net revenue from State for 1848, to be received,	41,102 53
Probable net revenue from State for 1849, to be received,	98,535 49
Probable net revenue from State, for 1846 and 1847, to be received,	7,470 00
Probable net revenue from Republic, to be received,	4,000 00
Total amount to be received,	151,108 02
Amt. remaining in the Treasury 31st Oct., 1849,	46,564 66
	\$197,672 68
Amt. of estimated balance in the Treasury on the 31st Oct., 1850, brot. down,	40,383 44

**EXPENDITURES.**

Expenses of the Legislature for a session of 90 days, including pay of officers, contingent expenses, printing, &c.,	42,000 00
Expenses of Executive Dept., according to appropriations heretofore made, with the addition of \$3000. for extra expenses,	33,000 00
Amt. carried forward,	75,000 00



Amt. brot. forward,	75,000 00	
Expenses of Judiciary Dept., according to appropriations heretofore made, with the addition of \$1,000 for extra expenses,	32,716 67	
For Pensions and Annuities, according to apprs heretofore made,	1,022 00	
Miscellaneous items, such as purchasing decrees of Supreme Court, &c.,	2,100 00	
For erection of the Penitentiary, according to the appropriation heretofore made,	10,000 00	
Total expenditures of the State for the year ending 31st Oct., 1850,		\$120,838 67
Amt. of warrants drawn on appropriations, outstanding and unpaid,	3,973 64	
Amt. due on the appropriations for 1846 and 1847, which is likely to be drawn,	3,048 91	
Amt. due on the appropriation for 1848, which is likely to be drawn,	5,815 20	
Amt. due on the appropriations for the year 1849, previous to the 31st of October of that year, which is likely to be drawn, (the balance due of the appropriations for said year, is included in the preceding estimate for the support of the Executive & Judicial Depts. for the year 1850,)	23,612 82	36,450 57
Probable amount of funds necessary to discharge the demands against the Treasury for the year ending 31st of October, 1850,		157,289 24
Leaving in the Treasury, on the 31st of October, 1850, an estimated balance of		40,383 44
		<u>\$197,672 68</u>

COMPTROLLER'S OFFICE, }  
 Austin, Dec. 3, 1849. }

JAMES B. SHAW,  
 Comptroller.

The following Statements, marked "E," exhibit the entire Taxable Property of Valuation of the Property; the Tax thereon; the increase and decrease of each and thereof, for each of said years; and, also, the Tax upon Professions for the years

E.

ANDERSON

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
383,777 acres of Land,	263,750			
313,732 " "		217,445	46,305	
70,045 increase.				
114 Town Lots,	10,370			
87 " "		9,205	1,165	
27 increase.				
335 Negroes,	123,280			
270 " "		94,750	28,530	
65 increase.				
669 Horses & Mules,	32,515			
574 " "		31,665	850	
95 increase.				
4,915 Cattle,	20,445			
4,489 " "		18,000	2,445	
426 increase.				
7 Money Lenders,	1,290			
7 " "		1,705		415
4 Stores, mdz. on hand				
4 " [1st January,	5,740			
4 " " "		4,460	1,080	
Miscellaneous Property,	14,630			
" "		16,335		1,705
Total,	\$472,020	\$393,565	\$80,375	\$2,120



the State, for the years 1848 and 1849; showing each County separately, with the every item; the number of acres of Land in each County; the average valuation 1847 and 1848.

COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>				
Amt. of Tax on Land,	527	50	434	89
" " Town Lots,	20	74	18	41
" " Negroes,	246	56	189	50
" " Horses and Mules,	65	03	63	33
" " Cattle,	40	89	36	00
" " Money loaned at Int.,	2	58	3	41
" " Mdz. on hand 1st Jan.,	11	48	8	92
" " Miscellaneous Prop'ty,	29	26	32	67
" of Poll Tax,	346	00	320	00
Total Reven'e from <i>ad val.</i> & Poll Tax,	\$1,290	04	\$1,107	13
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	37	54	149	65
" " Spirits sold in quanti-				
[ties less than a q'rt,	131	94	67	80
" " do. sold in q. over a q'rt,			68	09
" " Pedlars,	25	81		80
" " Boarding Houses,				5 00
" " Doctors and Lawyers,				40 00
Total Revenue from License Tax,	\$195	29	331	34
Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$1,290 04			
" " " " 1848,	1,107 13			
		Increase,		\$ 182 91
Amt. of License Tax for 1848,	\$195 29			
" " " " 1847,	331 34			
		Decrease,		\$136 05
Average value of Land for 1849,	68 cts.			
" " " " 1848,	69 "			
		Decrease,		1 ct.

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
acres of Land,				
353,720      "      "		125,945		
Town Lots,				
6      "      "		155		
Negroes,				
142      "      "		44,900		
Horses & Mules,				
320      "      "		28,055		
Cattle,				
5,858      "      "		18,070		
Money Lenders,				
3      "      "		260		
Stores, Mdz. on hand				
2      do.      [1st January,				
-      do.      do.		570		
Miscellaneous Property,				
"      "      "		3,045		
Total,		221,000		



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,			251	89
" " Town Lots,				31
" " Negroes,			89	80
" " Horses and Mules,			56	11
" " Cattle,			36	14
" " Money loaned at Int'st,				52
" " Mdz. on hand 1st Jan.,			1	14
" " Miscellaneous Prop'ty,			6	09
" of Poll Tax,			107	00
Total Reven'e from <i>ad val.</i> & Poll Tax,			549	00

	For 1848.		For 1847.	
	No Returns.			
<i>License Tax.</i>				
Amt. of Tax on Merchandize,			25	00
" " Spirits sold in quanti- [ties less than a q'rt,			16	16
" " Spirits sold in quanti- [ties over a quart,			25	00
Total Revenue from License Tax,			\$66	16

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	
" " " " " 1848,	549 00

\$

Average value of Land, per acre, for 1849,	
" " " " " 1848,	35 cts.
	cts.

ITEMS OF TAXATION.	VALUATION. 1849. Dollars.	VALUATION. 1848. Dollars.	INCREASE. Dollars.	DECREASE. Dollars.
409,850 acres of Land,	454,830			
469,219 " "		461,640		6,810
59,369 decrease.				
47 Town Lots,	1,640			
13 " "		430	1,210	
34 increase.				
1,321 Negroes,	418,165			
1,247 " "		377,720	40,445	
74 increase.				
1,990 Horses & Mules,	66,315			
1,804 " "		63,390	2,925	
186 increase.				
15,039 Cattle,	63,105			
14,245 " "		63,685		580
794 increase.				
4 Money Lenders,	1,650			
5 " "		1,455	195	
1 decrease.				
3 Stores, Mdz. on hand				
[1st January,	1,630			
2 do. do.,		4,020		2,390
1 increase.				
Miscellaneous Property,	32,135			
" "		31,570	565	
Total,	1,039,470	1,003,910	45,340	9,780





ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
575,440 acres of Land, 571,704 " "	424,715	451,765		27,050
3,736 increase.				
261 Town Lots, 250 " "	55,485	32,995	22,490	
11 increase.				
640 Negroes, 634 " "	224,310	220,730	3,580	
6 increase.				
940 Horses and Mules, 940 " "	48,900	46,340	2,560	
10,514 Cattle, 9,533 " "	45,315	39,590	5,725	
981 increase.				
12 Money Lenders, 7 " "	2,620	1,815	805	
5 increase.				
8 Stores, Md. on hand [1st January, 7 do. do.,	20,385	22,000		1,615
1 increase.				
Miscellaneous Property, " "	10,960	14,045		3,085
Total,	\$832,990	\$829,280	35,160	31,750



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	849	43	903	53
" " Town Lots,	110	97	65	99
" " Negroes,	448	62	441	46
" " Horses and Mules,	97	80	92	68
" " Cattle,	90	63	79	18
" " Money loaned at Int.,	5	24	3	63
" " Mdz. on hand 1st Jan.,	40	77	44	00
" " Miscellaneous Prop'ty,	21	92	28	09
" Poll Tax,	313	0	298	00
Total Reve. from <i>ad val.</i> and Poll Tax,	\$1,978	38	\$1,956	56

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	170	91	234	57
" " Spirits sold in quanti- [ties less than a q't,	176	60	186	22
" " Spirits sold in quanti- [ties over a quart,	50	00	178	71
" " Pedlars,			9	57
" " Taverns,	5	75	65	02
" " Doctors and Lawyers,	5	00	35	00
Total Revenue from License Tax,	408	26	709	09

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$1,978 38
" " " " 1848,	1,956 56
Increase,	\$ 21 82

Amt. of License Tax for 1848,	\$408 26
" " " " 1847,	709 09
Decrease,	\$300 83

Average value of Land, per acre, for 1849,	73 cts.
" " " " 1848,	78 "
Decrease,	5 "

## E.

BEXAR

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
2,971,205 acres of Land,	720,925			
1,854,758* " "		509,865	211,060	
1,116,457 increase.				
659 Town Lots,	216,505			
651 " "		168,740	47,765	
8 increase.				
200 Negroes,	70,150			
194 " "		65,100	5,050	
6 increase.				
592 Horses & Mules,	13,005			
448 " "		8,350	4,655	
144 increase.				
7,636 Cattle,	40,420			
6,608 " "		31,165	9,255	
1,028 increase.				
2 Money Lenders,	1,380			
15 Stores, Mdz. on hand				
[1st January,		41,470		41,470
Miscellaneous Property,	23,635			
" "		15,070		
Total,	1,086,020	839,760	287,730	41,470

\*Non-Resident Assessment not made in 1848.



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>					
Amt. of Tax on Land,		1,441	85	1,019	73
" " Town Lots,		433	01	337	48
" " Negroes,		140	30	130	20
" " Horses and Mules,		26	01	16	70
" " Cattle,		80	84	62	33
" " Money loaned at Int.,		2	76		
" " Mdz. on hand 1st Jan.,				82	94
" " Miscellaneous Prop'ty,		47	27	30	14
" of Poll Tax,		389	00	460	00
Total Revenue from <i>ad val.</i> & Poll Tax,		\$2,561	04	\$2,139	52
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		306	52	773	05
" " Spirits sold in quanti-					
" " [ties less than a q't,		462	39	461	19
" " do. sold in q. over a q't,		37	04	293	89
" " Billiard Tables,		135	84	186	25
" " Restaurats,				17	23
" " Ten-Pin Alleys,				3	83
" " Taverns,				19	17
" " Boarding Houses,				10	00
" " Doctors and Lawyers,		5	00	20	00
" " Auctioneers,		9	58	14	31
Total Revenue from License Tax,		\$956	37	1,798	92
Amt. of <i>ad valorem</i> and Poll Tax for 1849,		\$2,561 04			
" " " " " 1848,		2,139 52			
		Increase,		\$ 421 52	
Amt. of License Tax for 1848,		\$ 956 37			
" " " " " 1847,		1,798 92			
		Decrease,		\$ 842 55	
Average value of Land for 1849,		24 cts.			
" " " " " 1848,		27 "			
				3 ct. Decrease.	

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
370,103 acres of Land,	171,930			
306,750 " "		192,365		20,435
63,353 increase.				
83 Town Lots,	5,495			
60 " "		4,185	1,760	
23 increase.				
1,168 Negroes,	422,370			
1,201 " "		407,615	14,755	
33 decrease.				
888 Horses & Mules,	39,550			
843 " "		34,260	5,290	
45 increase.				
3,925 Cattle,	17,595			
3,265 " "		15,735	1,860	
660 increase.				
5 Money Lenders,	1,190			
2 " "		450	740	
3 increase.				
Miscellaneous Property,	25,545			
" "		21,915	3,630	
Total,	\$683,675	\$676,525	\$28,035	\$20,435



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.	For 1848.
		Dollars.   C.	Dollars.   C.
<i>Ad Valorem and Poll Tax.</i>			
Amt. of Tax on Land,		343 86	384 73
" " Town Lots,		10 99	8 37
" " Negroes,		844 74	815 23
" " Horses and Mules,		79 10	68 52
" " Cattle,		35 19	31 47
" " Money loaned at Int.,		2 38	90
" " Miscellaneous Prop'ty,		51 09	43 83
" Poll Tax,		210 00	245 00
Total Revenue from <i>ad val.</i> & Poll Tax,		\$1,577 35	\$1,598 05
<i>License Tax.</i>		For 1849.	For 1847.
Amt. of Tax on Merchandize,		44 87	128 74
" " Spirits sold in quanti-			
" " [ties less than a qu'rt,		121 62	50 00
" " Spirits sold in quanti-			
" " [ties over a quart,			63 32
" " Pedlars,			19 16
" " Taverns,			15 00
" " Doctors & Lawyers,			35 00
Total Revenue from License Tax,		\$ 166 19	\$ 311 22
Amt. of <i>ad valorem</i> and Poll Tax for 1849,			1,577 35
" " " " 1848,			1,598 05
	Decrease,		\$ 20 70
Amt. of License Tax, for 1848,		\$166 49	
" " " 1847,		311 22	
	Decrease,	\$144 73	
Average value of Land, per acre, for 1849,			46 cts.
" " " 1848,			62 "
	Decrease,		16 "

## E.

BRAZOS

ITEMS OF TAXATION.	VALUATION, 1849.	VALUATION, 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
386,105 acres of Land,	225,030			
362,627 " "		206,970	18,060	
23,478 increase.				
111 Negroes,	35,500			
113 " "		36,650		1,150
2 decrease.				
419 Horses and Mules,	16,780			
414 " "		16,745	35	
5 increase.				
5,989 Cattle,	20,230			
5,218 " "		20,135	95	
771 increase,				
1 Money Lender,	100		100	
2 Stores, Mdz. on hand [1st January,	400		400	
Miscellaneous Property,	7,800			
" "		6,065	1,735	
Total,	\$305,840	\$286,565	\$20,425	\$1,150



## COUNTY.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	450	06	413	94
" " Negroes,	71	00	73	30
" " Horses and Mules,	33	56	33	49
" " Cattle,	40	46	40	27
" " Money loaned at Int.,		20		
" " Mdz. on hand 1st Jan.,		80		
" " Miscellaneous Prop'ty,	15	60	12	13
" Poll Tax,	81	00	85	00
Total Revenue from <i>ad val.</i> & Poll Tax,	\$ 692	68	658	13
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	15	31	23	95
" " Spirits sold in quanti- [ties less than a quart,	100	00	47	91
" " Spirits sold in quanti- [ties over a quart,			9	58
Total Revenue from License Tax,	\$ 115	31	81	44
Amt. of <i>ad valorem</i> and Poll Tax for 1849,	692 68		658 13	
" " " " 1848,	658 13			
Increase,	\$ 34 55			
Amt. of License Tax for 1848,	115 31			
" " " " 1847,	81 44			
Increase,	\$ 33 87			
Average value of Land, per acre, for 1849,	58 cts.			
" " " " 1848,	58 "			

## E

## BRAZORIA

ITEMS OF TAXATION.	VALUATION. 1849. Dollars.	VALUATION. 1848. Dollars.	INCREASE. Dollars.	DECREASE. Dollars.
730,088 acres of Land, 665,503 " "	1,404,755	1,548,945		144,190
64,585 increase.				
958 Town Lots, 1,125 " "	72,690	75,080		2,390
167 decrease.				
3,069 Negroes, 2,917 " "	964,805	921,105	43,700	
152 increase.				
1,074 Horses, 1,872 " "	57,660	57,400	260	
798 decrease.				
30,031 Cattle, 29,187 " "	86,945	87,495		550
844 increase.				
9 Money Lenders, 5 " "	7,920	7,970		50
4 increase.				
8 Stores, Mdz. on hand [1st January, 5 do. do., 3 increase.	12,445	8,290	4,155	
Miscellaneous Property, " "	55,905	62,030		6,125
Total,	2,663,125	2,768,315	48,115	153,305



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	2,809	51	3,097	89
" " Town Lots,	145	38	150	16
" " Negroes,	1,929	61	1,842	21
" " Horses,	115	32	114	80
" " Cattle,	173	89	174	99
" " Moneys loaned at Int.,	15	84	15	94
" " Mdz. on hand 1st Jan.,	24	89	16	58
" " Miscellaneous Prop'ry,	111	81	124	05
" Poll Tax,	321	00	369	00
Total Reve. from <i>Ad Val.</i> & Poll Tax,	5,647	25	5,905	63

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	276	08	409	58
" " Spirits sold in quanti- [ties less than a q'tr,	150	00	236	26
" " Spirits sold in quanti- [ties over a quart,			75	00
" " Pedlars,			34	58
" " Taverns,			45	00
Total Revenue from License Tax,	\$ 426	08	\$ 800	42

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$5,647	25
" " " " 1848,	5,905	63
Decrease,	\$ 258	38

Amt. of License Tax for 1848,	\$426	08
" " " " 1847,	800	42
Decrease,	\$374	34

Average value of Land, per acre, for 1849,	\$1	92
" " " " 1848,	2	33
Decrease,	\$	41

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
602,206 acres of Land,	338,720			
609,666 " "		382,215		43,495
7,460 decrease.				
84 Town Lots,	3,430			
40 " "		2,400	1,030	
44 increase.				
367 Negroes,	111,805			
320 " "		110,405	1,400	
47 increase.				
702 Horses & Mules,	30,525			
668 " "		31,790		1,265
34 increase.				
8,889 Cattle,	39,280			
8,346 " "		31,590	7,690	
543 increase.				
3 Money Lenders,	1,755			
5 " "		1,735	20	
2 decrease.				
3 Stores, Mdz. on hand				
[1st January,	1,835		1,835	
-				
Miscellaneous Property,	14,470			
" "		10,965	3,505	
Total,	\$541,820	\$571,100	\$15,480	44,760



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	677	44	764	43
" " Town Lots,	6	86	4	80
" " Negroes,	223	61	220	81
" " Horses and Mules,	61	05	63	58
" " Cattle,	78	56	63	18
" " Money loaned at Int'st,	3	51	3	47
" " Mdz. on hand 1st Jan.,	3	67		
" " Miscellaneous Prop'ty,	28	94	21	93
" of Poll Tax,	177	00	183	00
Total Revenue from <i>ad val.</i> & Poll Tax,	\$1,260	64	\$1,325	20
<i>License Tax.</i>				
	For 1848.		For 1847.	
Amt. of Tax on Merchandize,	40	74	47	90
" " Spirits sold in quanti- [ties less than a q't,	52	50	38	32
" " Spirits sold in quanti- [ties over a quart,			47	90
" " Pedlars,	9	58	9	58
" " Doctors and Lawyers,			10	00
Total Revenue from License Tax,	102	82	\$153	70
Amt. of <i>ad valorem</i> and Poll Tax for 1849,	1,260 64		1,325 20	
" " " " 1848,	1,325 20			
	Decrease, \$ 64 56			
Amt. of License Tax for 1848,	\$101 82			
" " " " 1847,	153 70			
	Decrease, \$ 51 88			
Average value of Land, per acre, for 1849,	56 cts.			
" " " " 1848,	62 "			
	Decrease, 6 "			

ITEMS OF TAXATION.	VALUATION. 1849	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
193,884 acres of Land, 142,087 " "	145,610	101,450	44,160	
51,797 increase.				
196 Town Lots, 173 " "	7,775	5,380	2,395	
23 increase.				
163 Negroes, 95 " "	63,110	37,350	25,760	
68 increase.				
570 Horses and Mules, 239 " "	19,315	10,195	9,120	
331 increase.				
3,189 Cattle, 2,404 " "	11,550	10,085	1,465	
785 increase.				
1 Money Lender,	500		500	
1 Store, Mdz. on hand [1st January,	200			200
2 do. do.,		400		
1 decrease.				
Miscellaneous Property, " "	7,650	3,800	3,850	
Total,	\$255,710	\$168,660	\$87,250	\$200



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.	For 1848.
	Dollars,   C.	Dollars.   C.
<i>Ad Valorem and Poll Tax.</i>		
Amt. of Tax on Land,	291 22	202 90
" " Town Lots,	15 55	10 76
" " Negroes,	126 22	74 70
" " Horses and Mules,	38 63	20 39
" " Cattle,	23 10	20 17
" " Money loaned at Int.,	1 00	
" " Miscellaneous Prop'ty,	15 30	7 60
" Poll Tax,	164 00	98 00
Total Reve. from <i>ad val.</i> and Poll Tax,	\$675 42	\$435 32

	For 1848.	For 1847.
<i>License Tax.</i>		
Amt. of Tax on Merchandize,	4 43	
" " Spirits sold in quanti- [ties less than a q'rt,	50 00	
" " Pedlars,	3 33	
Total Revenue from License Tax,	\$57 76	

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$675 42
" " " " 1848,	435 32
Increase,	\$240 10

Average value of Land, per acre, for 1849,	75 cts.
" " " " 1848,	71 "
Increase,	4 "

ITEMS OF TAXATION.	VALUATION	VALUATION	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
155,638 acres of Land,	105,500			
150,557 " "		98,295	7,205	
5,081 increase.				
1,225 Town Lots,	106,075			
1,140 " "		99,500	6,575	
85 increase.				
140 Negroes,	47,450			
130 " "		42,350	5,100	
10 increase.				
172 Horses & Mules,	4,990			
208 " "		5,770		780
36 decrease.				
5,843 Cattle,	22,760			
5,455 " "		22,410	350	
388 increase.				
1 Money Lender,	100		100	
18 Stores, Mdz. on hand				
[1st January,	20,175			
20 do. do.		29,290		9,115
2 decrease.				
Miscellaneous Property,	9,490			
" "		6,210	3,280	
Total,	\$316,540	\$304,825	\$22,610	\$9,895



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>					
Amt. of Tax on Land,		211	00	196	59
" " Town Lots,		212	15	199	00
" " Negroes,		94	90	84	70
" " Horses and Mules,		9	98	11	54
" " Cattle,		45	52	44	82
" " Money loaned at Int.,			20		
" " Mdz. on hand 1st Jan.,		40	35	58	58
" " Miscellaneous Prop'ty,		18	98	12	42
" of Poll Tax,		128	09	120	00
Total Revenue from <i>ad val.</i> & Poll Tax,		\$761	08	\$733	55
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		72	80	269	16
" " Spirits sold in quanti-		233	21		
" " [ties less than a q'r,				25	00
" " do. sold in q. over a q'r,				5	00
" " Boarding Houses,				5	00
" " Doctors and Lawyers,					
" " Billiard Tables,		83	31		
" " Restaurants,		5	00		
" " Ten-Pin Alleys,		8	33		
" " Brokers,		39	98		
" " Auctioneers,		8	33		
Total Revenue from License Tax,		\$450	96	304	16
Amt. of <i>ad valorem</i> and Poll Tax for 1849,		\$761 08			
" " " " " " 1848,		733 55			
		Increase,		\$ 27 43	
Amt. of License Tax for 1848,		\$450 96			
" " " " " " 1847,		304 16			
		Increase,		\$146 80	
Average value of Land for 1849,		67 cts.			
" " " " " " 1848,		65 "			
		—		2 cts. Increase.	

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
2,112,801 acres of Land,	796,560			
2,080,273 " "		757,860	38,700	
32,528 increase.				
104 Town Lots,	100,245			
24 " "		10,360	89,885	
80 increase.				
47 Negroes,	13,800			
28 " "		10,300	3,500	
19 increase.				
319 Horses & Mules,	4,310			
390 " "		2,835	1,475	
71 decrease.				
1,256 Cattle,	9,610			
1,341 " "		6,340	3,270	
85 decrease.				
1 Money Lender,	1,000		1,000	
32 Stores, Mdz. on hand [1st January.	137,470			
2 do. do.		17,115	120,355	
30 increase.				
Miscellaneous Property,	27,915			
" "		17,145	10,770	
Total,	1,090,910	821,955	268,955	



## COUNTY.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C	Dollars.	C
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	1,593	12	1,515	72
" " Town Lots,	200	49	20	72
" " Negroes,	27	60	20	60
" " Horses and Mules,	8	62	5	67
" " Cattle,	19	22	12	68
" " Money loaned at Int.,	2	00		
" " Mdz. on hand 1st Jan.,	274	94	34	23
" " Miscellaneous Prop'ty,	55	83	34	29
" Poll Tax,	1,139	00	730	00
Total Revenue from <i>ad val.</i> & Poll Tax,	\$3,320	82	\$2,373	91

*License Tax.*  
No Returns for 1848.

License Tax.		For 1848.	For 1847.
No Returns for 1848.			

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	3,320 82
“ “ “ 1848,	2,373 91
	<hr/>
Increase,	\$946 91

Average value of Land, per acre, for 1849,	37 cts.
“ “ “ 1848,	36 “
—	—
Increase,	1 ct.

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ITEMS OF TAXATION.	VALUATION.	VALUATION	INCREASE.		DECREASE.	
	1849	1848	Dollars.		Dollars.	
407,073 acres of Land,	285,000	324,925			39,825	
468,609 " "						
61,596 decrease.						
167 Town Lots,	26,245	25,770	475			
161 " "						
6 increase.						
1,205 Negroes,	429,850	345,440	84,410			
1,012 " "						
193 increase.						
988 Horses & Mules,	47,080	39,870				
887 " "						
101 increase.						
4,587 Cattle,	27,690	22,755	4,935			
3,816 " "						
771 increase.						
4 Money Lenders,	3,140	1,035			2,105	
5 " "						
1 decrease.						
15 Stores,	24,700	23,975			725	
12 " "						
3 increase.						
Miscellaneous Property,	31,235	31,940			705	
" "						
Total,	\$875,040	\$815,710	\$89,820		33,360	



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.	For 1848.
		Dollars.	Dollars.
<i>Ad Valorem and Poll Tax.</i>			
Amt. of Tax on Land,		570 20	689 85
" " Town Lots,		52 49	51 54
" " Negroes,		839 70	690 88
" " Horses,		94 16	79 74
" " Cattle,		55 38	45 51
" " Moneys loaned at Int.,		6 28	2 07
" " Mdz. on hand 1st Jan.,		49 40	47 95
" " Miscellaneous Prop'ry,		62 47	63 88
" Poll Tax,		425 00	412 00
Total Reve. from <i>Ad Val. &amp; Poll Tax</i> ,		2,175 08	2,043 42
		For 1848.	For 1847.
<i>License Tax.</i>			
Amt. of Tax on Merchandize,		107 71	169 16
" " Spirits sold in quantities less than a q't.		168 75	78 74
" " Spirits sold in quantities over a quart,			50 00
" " Pedlars,			9 58
" " Taverns,			15 00
" " Doctors and Lawyers,		10 00	5 00
Total Revenue from License Tax,		286 46	327 48
Amt. of <i>ad valorem</i> and Poll Tax for 1849,		\$2,175 08	
" " " " " " " " 1848,		2,043 42	
		Increase,	\$ 131 66
Amt. of License Tax for 1848,		\$286 46	
" " " " " " " " 1847,		327 48	
		Decrease,	\$ 41 02
Average value of Land, per acre, for 1849,		70 cts.	
" " " " " " " " 1848,		69 " "	
		Increase,	1 ct.

ITEMS OF TAXATION.	VALUATION. 1849. Dollars.	VALUATION. 1848. Dollars.	INCREASE. Dollars.	DECREASE. Dollars.
385,879 acres of Land,	317,830			
366,593 " "		270,015	47,815	
19,286 increase.				
116 Town Lots,	13,175			
147 " "		8,570	4,605	
31 decrease.				
884 Negroes,	305,170			
715 " "		234,555	70,615	
169 increase.				
598 Horses & Mules,	32,205			
663 " "		34,325		2,120
65 decrease.				
1,978 Cattle,	9,315			
2,859 " "		13,000	3,685	
881 decrease.				
8 Money Lenders,	1,760			
2 " "		175	1,585	
6 increase.				
8 Stores, Mdz. on hand				
[1st January,	8,900			
6 do. do.,		7,850	1,050	
2 increase.				
Miscellaneous Property,	2,890			
" "		7,470		4,580
Total,	691,245	575,960	129,355	6,700



## COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	Cts.	Dollars.	Cts.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	635	66	540	03
" " Town Lots,	26	33	17	14
" " Negroes,	610	34	469	11
" " Horses and Mules,	64	41	68	65
" " Cattle,	18	63	26	00
" " Money loaned at Int.,	3	52		35
" " Mdz. on hand 1st Jan.,	17	80	15	70
" " Miscellaneous Prop'ty,	5	78	14	94
" Poll Tax,	648	00	546	00
Total Revenue from <i>ad val.</i> & Poll Tax,	2,030	49	\$1,697	92
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	104	36	180	53
" " Spirits sold in quanti- [ties less than a qu'rt,	363	71	126	65
" " Spirits sold in quanti- [ties over a quart,	107	48	72	90
" " Pedlars,	28	74		
" " Ten Pin Alleys,	13	32		
" " Doctors & Lawyers,	5	00	47	75
" " Taverns,			17	24
" " Boarding Houses,			1	91
Total Revenue from License Tax,	622	61	446	97
Amt. of <i>ad valorem</i> and Poll Tax for 1849,			2,030	49
" " " " " 1848,			1,697	92
			Increase,	\$ 332 57
Amt. of License Tax, for 1848,	\$622	61		
" " " 1847,	446	97		
			Increase,	\$175 64
Average value of Land, per acre, for 1849,			82	cts.
" " " " 1848,			74	"
			Increase,	8 "

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
320,762 acres of Land,	218,015			
237,906 " "		226,190		8,175
82,856 increase.				
107 Negroes,	38,500			
63 " "		21,900	16,600	
46 increase.				
355 Horses and Mules,	19,680			
140 " "		5,780	13,900	
215 increase.				
681 Cattle,	5,655			
391 " "		2,975	2,680	
289 increase.				
5 Money Lenders,	480			480
2 Stores, Mdz. on hand [1st January,	4,300			4,300
Miscellaneous Property,	5,670			
" "		1,210	4,460	
Total,	292,300	258,055	45,420	8,175



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	436	03	452	38
" " Negroes,	77	00	43	80
" " Horses and Mules,	39	36	11	56
" " Cattle,	11	31	5	95
" " Money loaned at Int'st,		96		
" " Mdz. on hand 1st Jan.,	8	60		
" " Miscellaneous Prop'ty,	11	34	2	42
" of Poll Tax,	244	00	140	00
Total Revenue from <i>ad val.</i> & Poll Tax,	828	60	656	11
<i>License Tax.</i>				
	For 1848.		For 1847.	
Amt. of Tax on Merchandize,	13	57	4	00
" " Spirits sold in quanti- [ties less than a q'rt,	107	45	19	15
" " Pedlars,	9	57	9	57
" " Doctors and Lawyers,	30	00	20	00
Total Revenue from License Tax,	160	59	52	72
Amt. of <i>ad valorem</i> and Poll Tax for 1849,	828 60		656 11	
" " " " 1848,	656 11			
		Increase,		\$172 49
Amt. of License Tax for 1848,	160 59		52 72	
" " " " 1847,	52 72			
		Increase,		\$107 87
Average value of Land, per acre, for 1849,	68 cts.		95 "	
" " " " 1848,	95 "			
		Decrease,		27 "

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE. Dollars.	DECREASE. Dollars.
	Dollars.	Dollars.		
380,471 acres of Land,	454,800			
360,852 " "		389,045	65,755	
19,619 increase.				
380 Town Lots,	25,630			
333 " "		24,495		
47 increase.				
617 Negroes,	210,050			
549 " "		199,100	10,950	
68 increase.				
813 Horses & Mules,	29,020			
644 " "		26,040	2,980	
169 increase.				
9,843 Cattle,	39,000			
7,469 " "		29,220	9,780	
2,374 increase.				
2 Money Lenders,	4,500		4,500	
3 Stores, Mdz. on hand				
6 do. [1st January,	2,045			6,255
3 do. do.		8,300		
3 decrease.				
Miscellaneous Property,	10,120			
" "		10,050	70	
Total,	775,165	686,250	95,170	6,255



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	909	60	778	09
" " Town Lots,	51	26	48	99
" " Negroes,	420	10	398	20
" " Horses and Mules,	58	04	52	08
" " Cattle,	78	00	58	44
" " Money loaned at Int.,	9	00		
" " Mdz. on hand 1st Jan.,	4	09	16	60
" " Miscellaneous Prop'ty,	20	24	20	10
" Poll Tax,	278	00	246	00
Total Reve. from <i>ad val.</i> and Poll Tax,	1,828	33	1,618	50
<i>License Tax.</i>				
	For 1848.		For 1847.	
Amt. of Tax on Merchandize,	15	35	252	70
" " Spirits sold in quanti- [ties less than a q't,	47	42	200	00
" " Spirits sold in quanti- [ties over a quart,	37	06	25	00
" " Doctors and Lawyers,	5	00	40	00
" " Pedlars,			09	58
" " Taverns,			45	00
Total Revenue from License Tax,	104	83	572	28

Amt. of *ad valorem* and Poll Tax for 1849, \$1,828 33  
 " " " 1848, 1,618 50

Increase, \$ 209 83

Amt. of License Tax for 1848, \$104 83  
 " " 1847, 572 28

Decrease, \$467 45

Average value of Land, per acre, for 1849, \$1 19  
 " " " 1848, 1 07

Increase, \$ 2

## E.

COMAL

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
acres of Land, 36,398 " "		44,800		
Town Lots, 246 " "		34,060		
Negroes, 55 " "		16,000		
Horses and Mules, 177 " "		4,835		
Cattle, 1,566 " "		10,685		
Miscellaneous Property, " "		8,400		
Total,		118,780		



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,			89	60
" " Town Lots,			68	12
" " Negroes,			32	00
" " Horses & Mules,			9	67
" " Cattle,			21	37
" " Miscellaneous Prop'ty,			16	80
" Poll Tax,			163	00
Total Revenue from <i>ad val.</i> & Poll Tax.			400	56

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	43	48	333	08
" " Spirits sold in quanti- [ties less than a quart,	76	67	320	49
" " Spirits sold in quanti- [ties over a quart,	57	50	97	90
" " Pedlars,			9	58
" " Ten-Pin Alleys,			3	83
" " Taverns,	5	75	35	00
" " Doctors & Lawyers,			5	00
" " Auctioneers,			19	16
" " Billiard Tables,	19	17		
Total Revenue from License Tax,	202	57	824	04

Amt. of *ad valorem* and Poll Tax for 1849, \$  
 " " " " 1848, 400 56

Amt. of License Tax for 1848, \$202 57  
 " " " " 1847, 824 04

Decrease, \$621 47

Average value of Land, per acre, for 1849, \$  
 " " " " 1848, 1 23

ITEMS OF TAXATION.	VALUATION	VALUATION	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
40,623 acres of Land,	27,915			
15,200 " "		15,200	12,715	
25,425 increase.				
10 Horses,		450		
85 Cattle,		580		
Miscellaneous Property,		215		
Total,	27,915	16,445	12,715	



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	55	83	30	40
" " Horses,				90
" " Cattle,				1 16
" " Miscellaneous Prop'ty,				43
" Poll Tax,	37	00	21	00
Total Reven'e from <i>ad val.</i> & Poll Tax,	92	83	53	89

*License Tax.*  
Nothing received for 1848.

	For 1848.	For 1847.

Amt. of *ad valorem* and Poll Tax for 1849, \$92 83  
 " " " 1848, 53 89

Increase, \$38 94

Average value of Land, per acre, for 1849, \$ 68 cts.  
 " " " 1848, 1 00

Decrease, \$ 32

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
337,291 acres of Land,	162,980			
208,920 " "		106,720	56,260	
128,371 increase.				
20 Town Lots,	2,065			
18 " "		1,075	990	
2 increase.				
156 Negroes,	53,225			
142 " "		44,910	8,315	
14 increase.				
504 Horses & Mules,	19,935			
376 " "		14,940	4,995	
128 increase.				
1,536 Cattle,	11,600			
2,524 " "		9,970	1,630	
988 decrease.				
18 Money Lenders,	2,005			
3 " "		570	1,435	
15 increase.				
5 Stores, Mdz. on hand [1st January,	4,105			
4 do. do.,		1,100	3,005	
1 increase.				
Miscellaneous Property,	5,750			
" "		2,760	2,990	
Total,	261,665	182,045	79,620	



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	325	96	213	44
" " Town Lots,	4	13	02	15
" " Negroes,	106	45	89	82
" " Horses and Mules,	39	87	29	88
" " Cattle,	23	20	19	94
" " Moneys loaned at Int.,	4	01	1	14
" " Mdz. on hand 1st Jan.,	8	21	2	20
" " Miscellaneous Prop'rty,	11	50	5	52
" Poll Tax,	415	00	347	00
Total Reve. from <i>Ad Val.</i> & Poll Tax,	938	33	711	09
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	146	57	248	40
" " Spirits sold in quanti- [ties less than a q'rt,	114	55	95	79
" " Spirits sold in quanti- [ties over a quart,	38	32	96	86
" " Pedlars,	6	66	19	31
" " Doctors and Lawyers,	30	11	30	00
Total Revenue from License Tax,	319	21	490	36
Amt. of <i>ad valorem</i> and Poll Tax for 1849, \$938 33				
" " " " 1848, 711 09				
Increase, \$ 227 24				
Amt. of License Tax for 1849, \$319 21				
" " " " 1847, 490 36				
Decrease, \$171 15				
Average value of Land, per acre, for 1849, 48 cts.				
" " " " 1848, 51 "				
Decrease, 3 cts.				

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
96,680 acres of Land,	48,340			
76,648 " "		38,325	10,015	
20,032 increase.				
2 Town Lots,	45		45	
9 Negroes,	2,700			
6 " "		2,850		150
3 increase.				
95 Horses & Mules,	3,770			
97 " "		3,390	380	
2 decrease.				
415 Cattle,	3,350			
452 " "		3,235	115	
37 decrease.				
3 Money Lenders,	550			
1 " "		525	25	
2 increase.				
2 Stores, Mdz. on hand [1st January,	1,050		1,050	
Miscellaneous Property,	2,380			
" "		5,235	2,855	
Total,	62,185	53,560	14,485	150



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>				
Amt. of Tax on Land,	96	68	76	65
" " Town Lots,		09		
" " Negroes,	5	40	5	70
" " Horses and Mules,	7	54	6	78
" " Cattle,	6	70	6	47
" " Money loaned at Int.,	1	10	1	05
" " Mdz. on hand 1st Jan.,	2	10		
" of Poll Tax,	108	00	107	00
Total Revenue from <i>ad val.</i> & Poll Tax,	232	37	214	12

<i>License Tax.</i>		For 1848.	For 1847.
Amt. of Tax on Merchandize,		79	28
" " Spirits sold in quanti-			
" " [ties less than a q't,		19	16
" " Doctors and Lawyers,		5	00
Total Revenue from License Tax,		103	44

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$ 232 37
" " " " 1848,	214 12
Increase,	\$ 18 25

Average value of Land for 1849,	50 cts.
" " " " 1848,	50 "

ITEMS OF TAXATION.	VALUATION, 1849.	VALUATION, 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.		
231,452 acres of Land,	151,580			
389,048 " "		279,950		128,370
137,596 decrease.				
410 Negroes,	143,825			
235 " "		121,935	21,890	
175 increase.				
1,514 Horses and Mules,	37,795			
986 " "		30,675	7,120	
528 increase.				
9,870 Cattle,	35,610			
8,343 " "		32,370	3,240	
1,527 increase.				
Miscellaneous Property,	19,820			
" "		16,245	3,575	
Total,	388,630	481,175	35,825	128,370



## COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	303	16	559	90
" " Negroes,	287	65	243	87
" " Horses and Mules,	75	59	61	35
" " Cattle,	71	22	64	74
" " Miscellaneous Prop'ty,	39	64	32	49
" of Poll Tax,	171	00	154	00
Total Revenue from <i>ad val.</i> & Poll Tax,	948	26	1,116	35
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	103	74	9	58
" " Spirits sold in quanti- [ties less than a q't,	172	91	38	32
" " Spirits sold in quanti- [ties over a quart,	63	32	28	77
" " Pedlars,	9	58	9	58
" " Doctors and Lawyers,	10	00		
Total Revenue from License Tax,	359	55	86	25

Amt. of *ad valorem* and Poll Tax for 1849, \$ 948 26  
 " " " 1848, 1,116 35

Decrease, \$ 168 09

Amt. of License Tax for 1848, 359 55  
 " " 1847, 86 25

Increase, \$273 30

Average value of Land, per acre, for 1849, 65 cts.  
 " " " 1848, 72 "

Decrease, 7 "

## E.

## FANNIN

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
531,319 acres of Land,	328,560			
306,933 " "		263,450	65,110	
221,386 increase.				
180 Town Lots,	16,975			
75 " "		12,025	4,950	
105 increase.				
393 Negroes,	129,490			
347 " "		117,640	11,850	
46 increase.				
833 Horses & Mules,	30,970			
719 " "		26,315	4,655	
114 increase.				
3,401 Cattle,	17,610			
2,925 " "		16,035	1,575	
476 increase.				
6 Money Lenders,	1,070		920	
1 " "		150		
5 increase.				
14 Stores, Mdz. on hand				
[1st January,	16,985			
2 do. do.		1,040	15,945	
12 increase.				
Miscellaneous Property,	16,195			
" "		15,930	265	
Total,	557,855	452,585	105,270	



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	FOR 1849.		FOR 1849.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	657	12	526	90
" " Town Lots,	33	95	24	05
" " Negroes,	258	98	235	28
" " Horses & Mules,	61	94	52	63
" " Cattle,	35	22	32	07
" " Money loaned at Int'st,	2	14		30
" " Mdz. on hand 1st Jan.,	33	97	2	08
" " Miscellaneous Prop'ty,	32	39	31	86
" Poll Tax,	550	00	477	00
Total Revenue from <i>ad val.</i> & Poll Tax,	1,665	71	1,382	17

	FOR 1848.		FOR 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	290	73	19	16
" " Spirits sold in quanti- [ties less than a quart,	190	84	19	16
" " Spirits sold in quanti- [ties over a quart,	62	27	23	96
" " Pedlars,	3	33	28	74
" " Taverns,	32	24	8	62
" " Doctors & Lawyers,	5	00	30	00
" " Restaurats,	17	50		
" " Ten-Pin Alleys,	7	64		
Total Revenue from License Tax,	609	55	129	64

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$1,665 71
" " " " 1848,	1,382 17

Increase, \$ 283 54

Amt. of License Tax for 1848,	\$609 55
" " " " 1847,	479 91

Increase, \$621 47

Average value of Land, per acre, for 1849,	61 cts.
" " " " 1848,	85 "

Decrease, 24 "

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE. Dollars.	DECREASE. Dollars.
	Dollars.	Dollars.		
590,115 acres of Land,	475,225			
609,473 " "		515,550		40,325
19,358 decrease.				
323 Town Lots,	49,485			
354 " "		53,760	4,275	
31 decrease.				
712 Negroes,	234,780			
666 " "		216,655	18,125	
46 increase.				
1,697 Horses & Mules,	54,940			
1,516 " "		57,185		2,245
181 increase.				
14,131 Cattle,	59,770			
13,358 " "		61,640		1,870
773 increase.				
1 Money Lender,		600		600
14 Stores, Mdz. on hand				
[1st January,	26,270			
10 do. do.		36,450		10,180
4 increase.				
Miscellaneous Property,	24,540			
" "		23,990	500	
Total,	925,010	965,830	4,775	55,220



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	950	45	1,031	10
" " Town Lots,	98	97	107	52
" " Negroes,	469	56	433	31
" " Horses and Mules,	109	88	114	37
" " Cattle,	119	54	123	28
" " Money loaned at Int.,			1	20
" " Mdz. on hand 1st Jan.,	52	54	72	90
" " Miscellaneous Prop'ty,	49	08	47	98
" Poll Tax,	426	00	442	00
Total Revenue from <i>ad val.</i> & Poll Tax,	2,276	02	2,373	66

	For 1849.		For 1848.	
	No	Returns.		
<i>License Tax.</i>				
Amt. of Tax on Merchandize,			400	56
" " Spirits sold in quanti-				
[ties less than a q't,			193	41
" " do. sold in q. over a q't,			102	68
" " Billiard Tables,			50	00
" " Pedlars,			16	56
" " Taverns,			27	93
" " Boarding Houses,			5	00
" " Doctors & Lawyers,			40	00
" " Auctioneers,			7	18
Total Revenue from License Tax,			843	32

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	2,276 02
" " " " 1848,	2,373 66

Decrease, \$ 87 64 -

Average value of Land, per acre, for 1849,	80 cts.
" " " " 1848,	84 "

Decrease, 4 "

ITEMS OF TAXATION.	VALUATION, 1849.	VALUATION, 1848.	INCREASE. Dollars.	DECREASE. Dollars.
	Dollars.	Dollars.		
311,611 acres of Land, 308,780 " "	579,480	554,290	25,190	
2,831 increase.				
538 Town Lots, 272 " "	19,790	15,280	4,510	
266 increase.				
1,166 Negroes, 1,166 " "	336,070	323,500	12,570	
1,260 Horses and Mules, 1,312 " "	43,300	42,000	1,300	
52 decrease.				
19,680 Cattle, 18,491 " "	64,715	57,950	6,765	
1,189 increase.				
1 Money Lender,		275		275
3 Stores, Mdz. on hand [1st January,	6,400			
4 do. do.		14,580		8,180
1 decrease.				
Miscellaneous Property, " "	13,650	11,665	1,985	
Total,	1,063,405	1,019,540	52,320	8,455



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	1,158	96	1,108	58
" " Town Lots,	39	58	30	56
" " Negroes,	672	14	647	00
" " Horses and Mules,	86	60	84	00
" " Cattle,	129	43	115	90
" " Money loaned at Int.,				55
" " Mdz. on hand 1st Jan.,	12	80	29	16
" " Miscellaneous Prop'ty,	27	30	23	33
" Poll Tax,	151	00	168	00
Total Reve. from <i>ad val.</i> and Poll Tax,	2,277	81	2,207	08

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,				64 57
" " Spirits sold in quanti- [ties less than a q'tr,	50	00	104	70
" " Spirits sold in quanti- [ties over a quart,				25 01
" " Pedlars,	9	57	38	28
" " Doctors and Lawyers,			30	00
Total Revenue from License Tax,	59	57	262	55

Amt. of *ad valorem* and Poll Tax for 1849, \$2,277 81  
 " " " " 1848, 2,207 55

Increase, \$ 70 73

Amt. of License Tax for 1848, \$ 59 57  
 " " " " 1847, 262 55

Decrease, \$202 98

Average value of Land, per acre, for 1849, \$1 86  
 " " " " 1848, 1 79

Increase, \$ 7

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1843.		
	Dollars.	Dollars.	Dollars.	Dollars.
163,795 acres of Land,	91,915			
196,159 " "		126,890		34,975
32,364 increase.				
5,122 Town Lots,	1,008,830			
5,133 " "		1,123,400		114,570
11 decrease.				
458 Negroes,	146,325			
636 " "		203,790		57,465
178 decrease.				
240 Horses and Mules,	10,085			
360 " "		11,705		1,620
120 decrease.				
9,183 Cattle,	40,645			
10,351 " "		46,620		5,875
1,168 decrease.				
4 Money Lenders,	15,375			
8 " "		6,305	9,070	
4 decrease.				
44 Stores, Mdz. on hand				
[1st January,	143,150			
33 do. do.,		111,320	31,830	
11 increase.				
Miscellaneous Property,	53,620			
" "		85,605		40,275
Total.	1,509,945	1,715,635	40,900	254,780



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>					
Amt. of Tax on Land,		183	83	253	78
"	" Town Lots,	2,017	66	2,246	80
"	" Negroes,	292	65	407	58
"	" Horses and Mules,	20	17	23	41
"	" Cattle,	81	29	93	24
"	" Money loaned at Int.,	30	75	12	61
"	" Mdz. on hand 1st Jan.,	286	30	222	64
"	" Miscellaneous Prop'ty,	107	24	171	21
"	of Poll Tax,	433	00	751	00
Total Reven'e from <i>ad val.</i> & Poll Tax,		3,452	89	4,182	27
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		933	71	2,163	37
"	" Spirits sold in quanti-				
	[ties less than a q't,	611	05	696	64
"	" Spirits sold in quanti-				
	[ties over a quart,	401	19	366	02
"	" Taverns,	45	00	56	98
"	" Billiard Tables,	133	35	38	32
"	" Ten-Pin Alleys,	37	17	56	42
"	" Doctors and Lawyers,	35	00	15	00
"	" Brokers,	154	00	98	95
"	" Auctioneers,			38	32
Total Revenue from License Tax,		2,350	47	3,529	99
Amt. of <i>ad valorem</i> and Poll Tax for 1849,				\$3,452 89	
"	" " " 1848,			4,182 27	
				Decrease,	\$ 729 38
Amt. of License Tax for 1848,		\$2,350 47			
"	" " 1847,	3,529 99			
				Decrease,	\$1,179 52
Average value of Land for 1849,		56 cts.			
"	" " 1848,	65 "			
				— 9 cts. decrease.	

## GILLESPIE

ITEMS OF TAXATION.	VALUATION 1949.	VALUATION. 1943.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
679,466 acres of Land, 154,068 " "	177,430	43,090	134,340	
525,398 increase.				
268 Town Lots, 383 " "	14,975	16,665		1,690
115 decrease.				
157 Horses and Mules, 170 " "	3,550	3,870		320
13 decrease.				
1,100 Cattle, 760 " "	7,495	6,785	710	
340 increase.				
2 Money Lenders, 2 " "	40	40		
4 Stores, Mdz. on hand 6 do. [1st January, do., do.,	2,090	12,735		10,645
2 decrease.				
Miscellaneous Property, " "	4,805	1,000	3,805	
Total,	210,385	84,185	138,854	15,655



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	354	86	86	18
" " Town Lots,	23	35	33	33
" " Horses and Mules,	7	10	7	74
" " Cattle,	14	33	13	57
" " Money loaned at Int.,		08		08
" " Mdz. on hand 1st Jan.,	04	18	25	47
" " Miscellaneous Prop'ry,	9	61	2	00
" Poll Tax,	263	00	234	00
Total Reve. from <i>Ad Val.</i> & Poll Tax,	653	77	402	09
<i>License Tax.</i>				
No Returns,				

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$653 77
" " " " 1848,	402 37
Increase,	\$251 40

Average value of Land, per acre, for 1849,	26 cts.
" " " " 1848,	27 "
Decrease,	1 ct.

## E.

## GOLIAD

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
985,965 acres of Land, 1,083,430 " "	468,765	502,590		33,825
197,465 decrease.				
31 Town Lots, 11 " "	1,665	2,320		655
20 increase.				
166 Negroes, 137 " "	50,375	42,350	8,025	
29 increase.				
166 Horses & Mules, 49 " "	4,880	2,980	1,900	
117 increase.				
3,511 Cattle, 2,610 " "	13,540	10,310	3,230	
901 increase.				
2 Stores, Mdz. on hand [1st January,	2,485			
2 do. do.,		1,500	985	
Miscellaneous Property, " "	2,335	1,090	1,245	
Total,	544,045	563,140	15,385	34,480



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	937	53	1,005	18
" " Town Lots,	3	33		464
" " Negroes,	100	75		8470
" " Horses and Mules,	9	76		596
" " Cattle,	27	08		2062
" " Mdz. on hand 1st Jan.,	4	97		300
" " Miscellaneous Prop'ty,	4	67		218
" of Poll Tax,	77	00		7100
Total Revenue from <i>ad val.</i> & Poll Tax,	1,165	09	1,197	28
<i>License Tax.</i>				
Amt. of Tax on Merchandize,				6437
" " Spirits sold in quanti- [ties less than a q't,	102	59		10748
Total Revenue from License Tax,	102	59	171	85

Amt. of *ad valorem* and Poll Tax for 1849, \$1,165 09  
 " " " " 1848, 1,197 28

Decrease, \$ 32 19

Amt. of License Tax for 1848, \$102 59  
 " " " " 1847, 171 85

Decrease, \$ 69 26

Average value of Land, per acre, for 1849, 47 cts.  
 " " " " 1848, 46 "

Increase, 1 "

ITEMS OF TAXATION.	VALUATION, 1849.	VALUATION, 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
562,284 acres of Land,	342,475			
596,245 " "		363,975		21,500
33,961 decrease.				
373 Town Lots,	33,575			
259 " "		27,075	6,500	
114 increase.				
458 Negroes,	177,015			
467 " "		179,120		2,105
9 decrease.				
890 Horses & Mules,	36,445			
734 " "		32,710	3,735	
156 increase.				
9,262 Cattle,	33,560			
6,844 " "		27,045	6,515	
2,418 increase.				
3 Money Lenders,	630			
4 " "		3,530		2,900
1 decrease.				
6 Stores, Mdz. on hand [1st January,	9,825			
10 do. do.,		12,800		2,975
4 decrease.				
Miscellaneous Property,	17,325			
" "		14,245	3,080	
Total,	650,850	660,500	19,830	29,480



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	684	95	727	95
" " Town Lots,	67	15	54	15
" " Negroes,	354	03	358	24
" " Horses and Mules,	72	89	65	42
" " Cattle,	67	12	54	09
" " Money loaned at Int.,	1	26	7	06
" " Mdz. on hand 1st Jan.,	19	65	25	60
" " Miscellaneous Prop'ty,	34	65	28	49
" Poll Tax,	187	00	179	00
Total Revenue from <i>ad val.</i> & Poll Tax,	1,488	70	1,500	00
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	53	71	113	32
" " Spirits sold in quanti- ties less than a q't.	193	30	303	28
" " Spirits sold in quanti- ties over a quart,				
" " Restaurats,	8	90	15	30
" " Pedlars,			38	32
" " Taverns,			22	99
" " Doctors and Lawyers,			32	05
" " Ten Pin Alleys,	20	00		
Total Revenue from License Tax,	275	91	525	26
Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$1,488 70			
" " " " 1848,	1,500 00			
	Decrease, \$		11 30	
Amt. of License Tax for 1848,	\$275 91			
" " " " 1847,	525 26			
	Decrease, \$		249 35	
Average value of Land, per acre, for 1849,	61 cts.			
" " " " 1848,	61 "			

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
239,216 acres of Land,	206,765			
265,763 " "		232,715		25,950
26,547 decrease.				
53 Town Lots,	4,530			
52 " "		2,280	2,250	
1 increase.				
160 Negroes,	55,775			
126 " "		44,000	11,775	
34 increase.				
351 Horses and Mules,	15,045			
226 " "		9,720	5,325	
125 increase.				
1,508 Cattle,	10,605			
1,456 " "		9,210	1,395	
52 increase.				
5 Stores, Mdz. on hand				
[1st January,	1,670			
4 do. do.,		1,450	220	
1 increase,				
Miscellaneous Property,	7,135			
" "		5,430	1,705	
Total,	301,525	304,805	22,670	25,950



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	413	53	465	43
" " Town Lots,	9	06	4	56
" " Negroes,	111	55	88	00
" " Horses and Mules,	30	09	19	44
" " Cattle,	21	21	18	42
" " Mdz. on hand 1st Jan.,	3	34	2	90
" " Miscellaneous Prop'ty,	14	27	10	86
" Poll Tax,	282	00	214	00
Total Reve. from <i>ad val.</i> and Poll Tax,	885	05	823	61

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	35	38	117	06
" " Spirits sold in quanti- [ties less than a q't,	71	67	69	15
" " do. do. over a quart,	29	16	87	27
" " Pedlars,	20	00	9	58
" " Boarding Houses,			5	00
" " Taverns,	5	00		
" " Doctors and Lawyers,	3	00		
Total Revenue from License Tax,	164	21	288	06

Amt. of *ad valorem* and Poll Tax for 1849, \$885 05  
 " " " " 1848, 823 61

Increase, \$ 61 44

Amt. of License Tax for 1848, \$164 21  
 " " " " 1847, 288 06

Decrease, \$123 85

Average value of Land, per acre, for 1849, 86 cts.  
 " " " " 1848, 83 "

Increase, 3 "

## E.

## GRIMES

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
598,045 acres of Land,	470,310			
593,111 " "		484,970		14,660
4,934 increase.				
238 Town Lots,	7,645			
49 " "		3,485	4,160	
189 increase.				
1,359 Negroes,	457,755			
1,318 " "		436,570	21,185	
41 increase.				
1,463 Horses & Mules,	61,560			
1,299 " "		59,080	2,480	
164 increase.				
15,999 Cattle,	49,085			
16,629 " "		58,350		9,265
630 decrease.				
6 Money Lenders,	2,590			
6 " "		2,440	150	
10 Stores, Mdz. on hand				
[1st January.	6,965			
9 do. do.		5,500	1,465	
1 increase.				
Miscellaneous Property,	41,525			
" "		39,100	2,425	
Total,	1,037,435	1,089,495	31,865	23,925



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	Cts.	Dollars.	Cts.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	940	62	969	94
" " Town Lots,	15	29	6	97
" " Negroes,	915	51	873	14
" " Horses and Mules,	123	12	118	16
" " Cattle,	98	17	116	70
" " Money loaned at Int.,	5	18	4	88
" " Mdz. on hand 1st Jan.,	13	93	11	00
" " Miscellaneous Prop'ty,	83	05	78	20
" Poll Tax,	376	00	391	00
Total Revenue from <i>ad val.</i> & Poll Tax,	2,570	87	2,569	99
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	138	04	279	84
" " Spirits sold in quantities less than a qu'rt,	237	43	185	64
" " Spirits sold in quantities over a quart,			114	96
" " Pedlars,	22	49		
" " Doctors & Lawyers,	10	00	75	00
Total Revenue from License Tax,	407	96	655	44
Amt. of <i>ad valorem</i> and Poll Tax for 1849,	2,570 87		2,570 87	
" " " " 1848,	2,569 99		2,569 99	
	Increase, \$		88	
Amt. of License Tax, for 1848,	\$407 96			
" " " " 1847,	655 44			
	Decrease, \$		247 48	
Average value of Land, per acre, for 1849,	78 cts.			
" " " " 1848,	81 "			
	Decrease,		3 "	

ITEMS OF TAXATION.	VALUATION.	VALUATION	INCREASE.	DECREASE.
	1849.	1843.		
	Dollars.	Dollars.	Dollars.	Dollars.
479,069 acres of Land,	287,155			
456,212 " "		320,550		33,395
22,857 increase.				
541 Town Lots,	30,190			
602 " "		23,745	6,445	
61 decrease.				
273 Negroes,	94,060			
262 " "		94,880		820
11 increase.				
663 Horses and Mules,	24,095			
490 " "		19,665	4,430	
173 increase.				
8,191 Cattle,	36,130			
8,551 " "		34,310	1,820	
360 decrease.				
1 Money Lender,	300			
2 " "		500		200
1 decrease.				
6 Stores, Mdz. on hand				
[1st January,	3,485			
6 do. do.,		8,000		4,515
Miscellaneous Property,	17,375			
" "		14,680	2,695	
Total,	492,790	516,330	15,390	38,930



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.	For 1848.
		Dollars.   C.	Dollars.   C.
<i>Ad Valorem and Poll Tax.</i>			
Amt. of Tax on Land,		574 31	641 10
" " Town Lots,		60 38	47 49
" " Negroes,		188 12	189 76
" " Horses & Mules,		48 19	39 33
" " Cattle,		72 26	68 62
" " Money loaned at Int'st,		60	1 00
" " Mdz. on hand 1st Jan.,		6 97	16 00
" " Miscellaneous Prop'ty,		34 75	29 36
" Poll Tax,		227 00	202 00
Total Revenue from <i>ad val.</i> & Poll Tax,		1,212 58	1,234 66
<i>License Tax.</i>		For 1848.	For 1847.
Amt. of Tax on Merchandize,		35 53	211 29
" " Spirits sold in quanti- [ties less than a quart,		107 45	220 32
" " Spirits sold in quanti- [ties over a quart,		57 09	44 14
" " Doctors & Lawyers,		15 00	5 00
" " Pedlars,			9 56
" " Taverns,			15 00
Total Revenue from License Tax,		215 07	505 31
Amt. of <i>ad valorem</i> and Poll Tax for 1849,			\$1,212 58
" " " " " 1848,			1,234 66
		Decrease,	\$ 22 08
Amt. of License Tax for 1848,	\$215 07		
" " " 1847,	505 31		
		Decrease,	\$390 24
Average value of Land, per acre, for 1849,		59 cts.	
" " " 1848,		70 "	
		Decrease,	11 "

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE. Dollars.	DECREASE. Dollars.
	Dollars.	Dollars.		
884,185 acres of Land,	507,285			
924,602 " "		542,695		35,410
40,417 decrease.				
3,000 Town Lots,	512,390			
7,863 " "		596,775		83,385
4,868 decrease.				
887 Negroes,	298,685			
894 " "		325,810		27,125
7 decrease.				
1,345 Horses & Mules,	22,240			
1,091 " "		21,235	1,005	
254 increase.				
23,850 Cattle,	86,030			
24,586 " "		90,235		4,205
736 decrease.				
9 Money Lenders,	8,025			
21 " "		20,130		12,105
12 decrease.				
19 Stores, Mdz. on hand				
[1st January,	239,350			
45 do. do.		275,775		36,425
26 decrease.				
Miscellaneous Property,	22,340			
" "		8,900	13,440	
Total,	1,696,345	1,881,555	14,445	198,655



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>					
Amt. of Tax on Land,		1,014	57	1,085	39
" " Town Lots,		1,024	78	1,193	55
" " Negroes,		597	37	651	62
" " Horses and Mules,		44	48	42	47
" " Cattle,		172	06	180	47
" " Money loaned at Int.,		16	05	40	26
" " Mdz. on hand 1st Jan.,		478	70	551	55
" " Miscellaneous Prop'ty,		44	68	17	80
" of Poll Tax,		583	00	771	00
Total Revenue from <i>ad val.</i> & Poll Tax,		3,975	69	4,534	11
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		852	76	75	00
" " Spirits sold in quanti-					
" " [ties less than a q'r],		128	75		
" " Spirits sold in quanti-					
" " [ties over a quart,		450	00	75	00
" " Billiard Tables,		50	00		
" " Restaurats,		35	00		
" " Pedlars,		5	00		
" " Taverns,			00	15	00
" " Auctioneers,			00	25	00
Total Revenue from License Tax,		1,521	51	190	00
Amt. of <i>ad valorem</i> and Poll Tax for 1849,				\$3,975 69	
" " " " 1848,				4,534 11	
		Decrease,		\$ 558 42	
Amt. of License Tax for 1848,		\$1,521 51			
" " " " 1847,		190 00			
		Increase,		\$1,331 51	
Average value of Land for 1849,		57 cts.			
" " " " 1848,		58 "			
		—		1 ct. decrease.	

## HARRISON

ITEMS OF TAXATION.	VALUATION	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
acres of Land,				
445,275 "		589,745		
Town Lots,				
514 "		25,170		
Negroes,				
3,378 "		1,140,845		
Horses and Mules,				
1,399 " "		72,700		
Cattle,				
4,717 "		26,940		
Money Lenders,				
9 "		10,050		
Stores, Mdz. on hand				
[1st January,				
4 do. do.,		31,330		
Miscellaneous Property,				
" "		8,330		
Total,		1,905,110		



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	Cts.	Dollars.	Cts.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,			1,179	49
" " Town Lots,			50	34
" " Negroes,			3,281	69
" " Horses and Mules,			145	40
" " Cattle,			53	88
" " Money loaned at Int.,			20	10
" " Mdz. on hand 1st Jan.,			62	66
" " Miscellaneous Prop'ty,			16	66
" Poll Tax,			55	00
Total Revenue from <i>ad val.</i> & Poll Tax,			4,363	22
<i>License Tax.</i>				
	For 1848.		For 1847.	
Amt. of Tax on Merchandize,	38	96	396	24
" " Spirits sold in quanti-				
ties less than a q't.	190	85	310	77
" " do. sold in q. over a q't.			69	16
" " Billiard Tables,	19	16		
" " Pedlars,	18	33	33	53
" " Race Track,	7	66		
" " Theatre,	33	25	25	00
" " Restanrats,			15	32
" " Ten Pin Alleys,			11	49
" " Taverns,			22	18
" " Doctors and Lawyers,			20	00
Total Revenue from License Tax,	308	21	903	69
Amt. of <i>ad valorem</i> and Poll Tax for 1849,			\$	
" " " " 1848,			4,363	22
Amt. of License Tax for 1848,	\$308	21		
" " " " 1847,	903	69		
Decrease,				
	\$595	48		
Average value of Land, per acre, for 1849,				cts.
" " " " 1848,	\$1	32		

## E.

## HAYS

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1849.		
	Dollars.	Dollars.	Dollars.	Dollars.
359,066 acres of Land,	168,425			
354,639 " "		173,595		5,170
4,427 increase.				
18 Town Lots,	460		460	
—				
68 Negroes,	21,325			
68 " "		22,400		75
—				
184 Horses and Mules,	4,425			
78 " "		3,575	850	
106 increase.				
968 Cattle,	3,705			
580 " "		2,470	1,235	
388 increase.				
—				
2 Stores, Mdz. on hand.				
[1st January,	1,400			
2 do. do.		1,300	100	
—				
Miscellaneous Property,	505			
" "		2,220		1,715
Total,	201,245	205,560	2,645	6,960





ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
489,581 acres of Land,	297,260			
459,921 " "		215,460	81,800	
29,660 increase.				
473 Town Lots,	3,455			
680 " "		8,815		5,360
207 decrease.				
68 Negroes,	21,850			
65 " "		15,050	6,800	
3 increase.				
245 Horses & Mules,	11,630			
197 " "		7,500	4,130	
48 increase.				
1,745 Cattle,	8,430			
914 " "		4,385	4,045	
831 increase.				
3 Stores, Mdz. on hand				
(1st January,		2,595		2,595
Miscellaneous Property,	7,185			
" "		2,020	5,165	
Total,	349,810	255,825	101,940	7,955



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	594	52	430	92
" " Town Lots,	6	91	17	63
" " Negroes,	43	70	30	10
" " Horses and Mules,	23	26	15	00
" " Cattle,	16	86	8	77
" " Mdz. on hand 1st Jan.,			5	19
" " Miscellaneous Prop'ty,	14	37	4	04
" Poll Tax,	194	00	131	00
Total Reve. from <i>ad val.</i> and Poll Tax,	893	62	642	65

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	32	75	107	47
" " Spirits sold in quanti- [ties less than a q't,	42	90	47	71
" " Spirits sold in quanti- [ties over a quart,	16	66	19	16
" " Restaurats,	5	00		
" " Pedlars,			44	16
" " Doctors and Lawyers.			25	00
Total Revenue from License Tax,	97	31	243	50

Amt. of *ad valorem* and Poll Tax for 1849, \$893 62  
 " " " 1848, 642 65  
 Increase, \$250 97

Amt. of License Tax for 1848, \$ 97 31  
 " " 1847, 243 50  
 Decrease, \$146 19

Average value of Land, per acre, for 1849, 60 cts.  
 " " " 1848, 47 "  
 Increase, 13 "

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849. Dollars.	1848. Dollars.		
310,070 acres of Land,	173,215			
231,958 " "		175,075		1,860
78,112 increase.				
132 Negroes.	47,910			
123 " "		40,510	7,400	
9 increase.				
675 Horses and Mules,	26,495			
679 " "		26,375	120	
4 decrease.				
6,544 Cattle,	29,275			
5,541 " "		26,620	2,655	
1,003 increase.				
1 Money Lender,	150			150
1 Store, Mdz. on hand [1st January,	1,000			1,000
Miscellaneous Property,	8,945			
" "		5,690	3,250	
Total,	286,990	274,275	14,575	1,860



COUNTY.

E.

## REVENUE ON ITEMS OF TAXATION.

	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	346	43	350	15
" " Negroes,	95	82	81	02
" " Horses and Mules,	52	99	52	75
" " Cattle,	58	55	53	24
" " Money loaned at Int.,		30		
" " Mdz. on hand 1st Jan.,		2 00		
" " Miscellaneous Prop'ty,	17	89	11	39
" of Poll Tax,	346	00	347	00
Total Revenue from <i>ad val.</i> & Poll Tax,	913	98	895	55

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	16	86	81	43
" " Spirits sold in quanti- ties less than a q't,	28	75	38	32
" " Spirits sold in quanti- ties over a quart,	9	58	19	16
" " Pedlars,	3	33	19	16
" " Doctors and Lawyers,	5	00	5	00
Total Revenue from License Tax,	63	52	163	07

Amt. of *ad valorem* and Poll Tax for 1849, \$913 98  
 " " " " 1848, 895 55  
 Increase, \$ 18 43

Amt. of License Tax for 1848, \$ 63 52  
 " " " 1847, 163 07  
 Decrease, \$ 99 55

Average value of Land, per acre, for 1849, 55 cts.  
 " " " " 1848, 75 "  
 Decrease, 20 "

## E.

## HOUSTON

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849. Dollars.	1848. Dollars.	Dollars.	Dollars.
926,514 acres of Land,	459,985			
748,497 " "		335,725	124,260	
178,017 increase.				
183 Town Lots,	9,655			
150 " "		9,355	300	
33 increase.				
609 Negroes,	199,700			
470 " "		149,600	50,100	
139 increase.				
1,165 Horses & Mules,	42,265			
844 " "		32,510	9,755	
321 increase.				
11,430 Cattle,	42,625			
9,210 " "		33,775	8,850	
2,220 increase.				
4 Mercey Lenders,	970			
1 " "		100	870	
3 increase.				
4 Stores, Mdz. on hand				
[1st January,	10,330			
1 do. do.,		350	9,980	
3 increase.				
Miscellaneous Property,	10,300			
" "		5,570	4,930	
Total,	775,830	566,985	209,45	



COUNTY.

E.

REVENUE OF ITEMS OF TAXATION.		For 1849.	For 1848.
		Dollars. [C.	Dollars. [C.
<i>Ad Valorem and Poll Tax.</i>			
Amt. of Tax on Land,		919 97	671 45
" " Town Lots,		19 31	18 71
" " Negroes,		399 40	299 20
" " Horses and Mules,		84 53	65 02
" " Cattle,		85 25	67 55
" " Money loaned at Int.,		1 91	20
" " Mdz. on hand 1st Jan.,		20 66	70
" " Miscellaneous Prop'ty.		20 60	11 14
" Poll Tax,		393 00	302 00
Total Revenue from <i>ad val.</i> & Poll Tax,		1,944 66	1,445 97
		For 1843.	For 1847.
<i>License Tax.</i>			
Amt. of Tax on Merchandize,			89 33
" " Spirits sold in quantities less than a qu'rt,		16 66	169 86
" " Spirits sold in quantities over a quart,			88 32
" " Boarding Houses,			9 58
" " Pedlars,			5 74
" " Taverns,			4 27
" " Doctors & Lawyers,			
Total Revenue from License Tax,		16 66	404 10
Amt. of <i>ad valorem</i> and Poll Tax for 1849,			1,944 66
" " " " " 1848,			1,445 97
		Increase,	\$ 498 69
Amt. of License Tax, for 1848,		\$ 16 66	
" " " " 1847,		404 10	
		Decrease,	\$387 44
Average value of Land, per acre, for 1849,			49 cts.
" " " " 1848,			45 "
		Increase,	4 "

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
218,090 acres of Land,	116,340			
231,252 " "		117,040		700
13,162 decrease.				
40 Town Lots,	1,820			
33 " "		880	940	
7 increase.				
25 Negroes,	10,050			
19 " "		6,500	3,550	
6 increase.				
398 Horses & Mules,	16,815			
235 " "		10,865	5,950	
163 increase.				
1,515 Cattle,	8,105			
1,170 " "		5,365	2,740	
345 decrease.				
1 Store, Mdz. on hand				
[1st January.	300			
3 do. do.		2,975		2,675
2 decrease.				
Miscellaneous Property,	4,345			
" "		2,245	2,100	
Total,	157,775	145,870	15,280	5,375





ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
432,489 acres of Land,	234,290			
460,550 " "		272,565		38,275
28,061 decrease.				
42 Town Lots,	10,120			
112 " "		8,910	1,210	
70 decrease.				
268 Negroes,	86,160			
254 " "		84,255	1,905	
14 increase.				
596 Horses & Mules,	14,935			
529 " "		14,640	295	
67 increase.				
14,551 Cattle,	45,950			
11,140 " "		37,490	8,460	
3,411 increase.				
3 Money Lenders,	615			
1 " "		115	500	
1 increase.				
3 Stores, Mdz. on hand	3,400			
[1st January,				
4 do. do.		4,250		850
1 decrease.				
Miscellaneous Property,	4,915			
" "		4,250	665	
Total,	400,385	426,475	13,035	39,124



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.	For 1848
	Dollars. C.	Dollars. C.
<i>Ad Valorem and Poll Tax.</i>		
Amt. of Tax on Land,	468 58	545 13
" " Town Lots,	20 24	17 82
" " Negroes,	172 32	168 51
" " Horses & Mules,	29 87	29 28
" " Cattle,	91 90	74 98
" " Money loaned at Int'st.	1 23	23
" " Mdz. on hand 1st Jan.,	6 80	8 50
" " Miscellaneous Prop'ty.	9 83	8 50
" Poll Tax,	113 00	105 00
Total Revenue from <i>ad val.</i> & Poll Tax.	913 77	957 95

	For 1849.	For 1847.
	Dollars. C.	Dollars. C.
<i>License Tax.</i>		
Amt. of Tax on Merchandize,	37 33	84 58
" " Spirits sold in quantities less than a quart,	76 65	90 24
" " Spirits sold in quantities over a quart,		9 58
" " Pedlars,		19 16
" " Doctors & Lawyers,		15 00
Total Revenue from License Tax,	113 98	218 56

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$913 77
" " " " 1848,	957 95
Decrease,	\$ 44 18
Amt. of License Tax for 1848,	\$113 98
" " " " 1847,	218 56
Decrease,	\$104 58
Average value of Land, per acre, for 1849,	54 cts.
" " " " 1848,	59 "
Decrease,	5 "

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
337,429 acres of Land,	188,705			
321,351 " "		148,575	39,130	
16,078 increase.				
356 Town Lots,	6,970			
565 " "		5,535	1,435	
209 decrease.				
303 Negroes,	101,925			
261 " "		78,750	23,175	
42 increase.				
248 Horses and Mules,	11,795			
244 " "		10,430	1,365	
4 increase.				
3,260 Cattle,	12,740			
3,167 " "		11,515	1,225	
93 increase.				
1 Money Lender,	465			465
1 decrease.				
3 Stores, Mdz. on hand				
[1st January,	1,180			
4 do. do.,		2,635		1,455
1 decrease.				
Miscellaneous Property,	14,455			
" " "		12,570	1,885	
Total,	338,235	270,010	67,455	1,455



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>					
Amt. of Tax on Land,		377	41	297	15
"	Town Lots,	13	94	11	07
"	Negroes,	203	85	157	50
"	Horses and Mules,	23	59	20	86
"	Cattle,	25	48	23	03
"	Money loaned at Int.,		93		
"	Mdz. on hand 1st Jan.,	2	36	5	27
"	Miscellaneous Prop'ty,	28	91	25	14
"	of Poll Tax,	145	00	135	00
Total Revenue from <i>ad val.</i> & Poll Tax,		821	47	675	02
<i>License Tax.</i>					
		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		81	63	9	58
"	" Spirits sold in quanti-				
"	ties less than a q't,	88	30		
"	" Spirits sold in quanti-				
"	ties over a quart,	9	58		
"	Taverns,	15	00		
"	Doctors and Lawyers,	5	00	10	00
Total Revenue from License Tax,		199	51	19	58
Amt. of <i>ad valorem</i> and Poll Tax for 1849,		\$821 47		\$675 02	
"	" " " 1848,				
Increase,		\$146 45			
Amt. of License Tax for 1848,		\$199 51			
"	" " 1847,	19 58			
Increase,		\$179 93			
Average value of Land for 1849,		55 cts.			
"	" " 1848,	46 "			
Increase,		9 cts. increase.			

## JEFFERSON

ITEMS OF TAXATION.	VALUATION 1849.	VALUATION. 1843.	INCREASE. Dollars.	DECREASE. Dollars.
	Dollars.	Dollars.		
704,091 acres of Land,	241,270			
654,252 " "		330,650		89,380
49,839 increase.				
840 Town Lots,	31,420			
1,264 " "		25,845	5,575	
424 decrease.				
231 Negroes,	87,450			
200 " "		76,080	11,370	
31 increase.				
2,679 Horses and Mules,	36,000			
2,482 " "		36,840		840
197 increase.				
38,546 Cattle,	171,615			
36,110 " "		153,750	17,865	
2,436 increase.				
1 Money Lender,	900			
2 " "		1,085		185
1 decrease.				
12 Stores, Mdz. on hand				
[1st January,	20,950			
9 do. do.,		20,665	285	
3 increase.				
Miscellaneous Property,	12,845			
" "		2,505	10,340	
Total,	602,450	647,420	45,435	190,405



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>					
Amt. of Tax on Land,		482	54	661	30
" " Town Lots,		62	84	51	69
" " Negroes,		174	90	152	16
" " Horses and Mules,		72	00	73	68
" " Cattle,		343	23	307	50
" " Money loaned at Int.,		1	80	2	17
" " Mdz. on hand 1st Jan.,		41	90	41	33
" " Miscellaneous Prop'ty,		25	69	5	01
" Poll Tax,		279	00	278	00
Total Revenue from <i>ad val.</i> & Poll Tax,		1,483	90	1,572	84
		For 1848.		For 1847.	
<i>License Tax.</i>					
Amt. of Tax on Merchandize,		221	04	150	00
" " Spirits sold in quanti-					
[ties less than a qu'rt,		249	98	150	00
" " Spirits sold in quanti-					
[ties over a quart,		34	58	25	00
" " Taverns,		15	00	15	00
" " Boarding Houses,		5	00	5	00
" " Doctors & Lawyers,		10	00	10	00
" " Pedlars,		54	60	25	00
" " Brokers,		25	00		
Total Revenue from License Tax,		615	20	380	00
Amt. of <i>ad valorem</i> and Poll Tax for 1849,				\$1,483 90	
" " " " " " " " 1848,				1,572 84	
		Decrease,		\$ 88 94	
Amt. of License Tax, for 1848,		\$615 20			
" " " " " " " " 1847,		380 00			
		Increase,		\$235 20	
Average value of Land, per acre, for 1849,				33 cts.	
" " " " " " " " 1848,				55 "	
		Decrease,		22 "	

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
444,629 acres of Land,	205,620			
292,029 " "		152,225	53,395	
152,000 increase.				
71 Negroes,	23,790			
41 " "		14,050	9,740	
30 increase.				
251 Horses and Mules,	11,605			
183 " "		7,270	4,335	
68 increase.				
2,364 Cattle,	11,620			
1,238 " "		5,875	5,745	
1,126 increase.				
4 Money Lenders,	100			100
2 Stores, Mdz. on hand [1st January,	3,110			3,110
Miscellaneous Property,	2,315			
" "		2,945		630
Total,	258,160	182,365	167,425	630



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>					
Amt. of Tax on Land,		411	24	304	45
"	Town Lots,				
"	Negroes,	47	58	28	10
"	Horses and Mules,	23	21	14	54
"	Cattle,	23	24	11	75
"	Money loaned at Int.,		20		
"	Mdz. on hand 1st Jan.,	6	22		
"	Miscellaneous Prop'ry,	4	63	5	89
"	Poll Tax,	181	00	120	00
Total Reve. from <i>Ad Val.</i> & Poll Tax,		697	32	484	73

		For 1848.		For 1847.	

Amt. of <i>ad valorem</i> and Poll Tax for 1849,		\$697 32
"	" 1848,	484 73
Increase,		\$212 59

Average value of Land, per acre, for 1849,		46 cts.
"	" 1848,	52 "
Decrease,		6 cts.

Average value of Land, per acre, for 1849,		46 cts.
"	" 1848,	52 "
Decrease,		6 cts.

## E.

LAMAR

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE. Dollars.	DECREASE. Dollars.
	Dollars.	Dollars.		
461,038 acres of Land,	346,315			
470,537 " "		350,555		4,240
9,499 decrease.				
105 Town Lots,	19,990			
99 " "		13,530	6,460	
6 increase.				
965 Negroes,	304,970			
858 " "		274,185	30,785	
47 increase.				
1,242 Horses & Mules,	49,765			
1,276 " "		49,660	105	
34 decrease.				
3,353 Cattle,	27,170			
4,974 " "		24,845	2,325	
1,621 decrease.				
19 Money Lenders,	6,725			
6 " "		5,205	1,520	
13 increase,				
8 Stores, Mdz. on hand				
[1st January,	10,640			
1 do. do.,		4,000	6,640	
7 increase.				
Miscellaneous Property,	17,665			
" "		18,120		455
Total,	783,240	740,100	47,835	4,695



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	692	63	701	11
" " Town Lots,	39	98	27	06
" " Negroes,	609	94	548	37
" " Horses and Mules,	99	53	99	32
" " Cattle,	54	34	49	69
" " Money loaned at Int.,	13	45	10	41
" " Mdz. on hand 1st Jan.,	21	28	8	00
" " Miscellaneous Prop'ty,	35	33	36	24
" of Poll Tax,	555	00	569	00
Total Revenue from <i>ad val.</i> & Poll Tax,	2,121	48	2,049	20

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	220	31	193	11
" " Spirits sold in quanti- [ties less than a q't,	228	00	119	16
" " Spirits sold in quanti- [ties over a quart,	19	16	44	16
" " Taverns,	15	81	30	00
" " Pedlars,	34	58	18	00
" " Doctors and Lawyers,	22	87	60	00
Total Revenue from License Tax,	540	73	464	43

Amt. of *ad valorem* and Poll Tax for 1849, \$2,121 48  
 " " " " 1848, 2,049 20

Increase, \$ 72 28

Amt. of License Tax for 1848, \$540 73  
 " " " " 1847, 464 43

Increase, \$ 86 30

Average value of Land, per acre, for 1849, 75 cts.  
 " " " " 1848, 74 "

Increase, 1 "

ITEMS OF TAXATION,	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
337,578 acres of Land,*	314,755			
188,082 " "		147,695	167,60	
349,496 increase				
45 Town Lots,	1,800			
8 " "		800	1,000	
37 increase.				
349 Negroes,	109,910			
329 " "		103,470	6,440	
20 increase.				
736 Horses & Mules,	24,250			
306 " "		22,530	1,720	
430 increase.				
6,443 Cattle,	25,365			
4,666 " "		19,500	5,865	
1,777 increase.				
2 Money Lenders,		1,000		1,000
7 Stores, Mdz. on hand				
[1st January.	3,300			
3 do. do.		2,050	1,250	
4 increase,				
Miscellaneous Property,	12,870			
" "		12,635	235	
Total,	492,250	309,680	183,570	1,000

\*Only a partial Non-Resident Assessment made in 1848.



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>					
Amt. of Tax on Land,		629	51	295	39
" " Town Lots,		3	60	1	60
" " Negroes,		219	82	206	94
" " Horses and Mules,		48	50	45	06
" " Cattle,		50	73	39	00
" " Money loaned at Int.,				2	00
" " Mdz. on hand 1st Jan.,		6	60	4	10
" " Miscellaneous Prop'ty,		25	74	25	27
" Poll Tax,		182	00	159	00
Total Reve. from <i>ad val.</i> and Poll Tax,		1,166	50	778	36
		For 1848.		For 1847.	
<i>License Tax.</i>					
Amt. of Tax on Merchandize,		41	69	69	16
" " Spirits sold in quanti-					
" " [ties less than a q't,				38	32
" " Spirits sold in quanti-					
" " [ties over a quart,				19	16
" " Doctors and Lawyers,				15	00
Total Revenue from License Tax,		41	69	141	64
Amt. of <i>ad valorem</i> and Poll Tax for 1849,				\$1,166 50	
" " " " " 1848,				778 36	
		Increase,		\$388 14	
Amt. of License Tax for 1848,		\$ 41 69			
" " " " " 1847,		141 64			
		Decrease,		\$ 99 95	
Average value of Land, per acre, for 1849,				58 cts.	
" " " " " 1848,				78 "	
		Decrease,		20 "	

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
576,896 acres of Land,	273,785			
453,764 " "		253,030	40,755	
123,132 increase.				
254 Town Lots,	3,810			
55 " "		2,700	1,110	
199 increase.				
383 Negroes,	137,175			
302 " "		113,985	13,190	
81 increase.				
647 Horses & Mules,	28,895			
470 " "		22,230	6,665	
177 increase.				
8,537 Cattle,	29,410			
5,102 " "		18,360	11,050	
3,435 increase.				
7 Stores, Mdz. on hand				
[1st January,	5,355			
5 do. do.,		4,210	1,145	
2 increase.				
Miscellaneous Property,	9,795			
" "		7,325	2,470	
Total,	488,225	421,840	76,385	



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>					
Amt. of Tax on Land,		547	57	506	06
" " Town Lots,		7	62		540
" " Negroes,		274	35	227	97
" " Horses & Mules,		57	79	44	46
" " Cattle,		58	82	36	72
" " Mdz. on hand 1st Jan.,		10	71		842
" " Miscellaneous Prop'ty,		19	59	14	65
" Poll Tax,		212	00	190	00
Total Revenue from <i>ad val.</i> & Poll Tax,		1,188	45	1,033	68
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		41	75	130	38
" " Spirits sold in quanti- [ties less than a quart,		97	88	38	32
" " Spirits sold in quanti- [ties over a quart,				57	48
" " Pedlars,		6	66	19	16
" " Doctors & Lawyers,		5	00	15	00
Total Revenue from License Tax,		151	29	260	34
Amt. of <i>ad valorem</i> and Poll Tax for 1849,				\$1,188 45	
" " " " " 1848,				1,033 68	
		Increase,		\$ 154 77	
Amt. of License Tax for 1848,		\$151 29			
" " " 1847,		260 34			
		Decrease,		\$109 05	
Average value of Land, per acre, for 1849,		49 cts.			
" " " 1848,		55 "			
		Decrease,		6 "	

## E.

LIBERTY

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
684,341 acres of Land, " "		359,720		
209 Town Lots, " "		13,105		
851 Negroes. " "		260,405		
2,296 Horses and Mules, " "		47,265		
36,900 Cattle, " "		145,120		
2 Money Lenders, " "		815		
5 Stores, Mdz. on hand do. [1st January, do. do.		5,500		
Miscellaneous Property, " "		10,060		
Total,		841,930		



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,			719	44
" " Town Lots,			26	21
" " Negroes,			520	81
" " Horses and Mules,			94	53
" " Cattle,			290	24
" " Money loaned at Int.,			1	63
" " Mdz. on hand 1st Jan.,			11	00
" " Miscellaneous Prop'ty,			20	12
" Poll Tax,			432	00
Total Revenue from <i>ad val.</i> & Poll Tax,			2,115	98
<i>License Tax.</i>				
Amt. of Tax on Merchandize,			150	00
" " Spirits sold in quanti-				
[ties less than a q't,			50	00
" " do. sold in q. over aq't,			48	74
Total Revenue from License Tax,			248	74

Amt. of *ad valorem* and Poll Tax for 1849, \$  
 " " " 1848, 2,115 98

Amt. of License Tax for 1848, \$  
 " " 1847, 248 74

Average value of Land, per acre, for 1849, cts.  
 " " " 1848, 52 "

## E.

## LIMESTONE

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
1,688,878 acres of Land, 1,193,172 " " "	854,905	602,155	252,750	
495,706 increase.				
56 Town Lots, 60 " "	3,815	2,605	1,210	
4 decrease.				
478 Negroes, 428 " "	154,650	124,825	29,825	
50 increase.				
925 Horses & Mules, 642 " "	34,435	24,000	10,435	
283 increase.				
8,177 Cattle, 6,346 " "	37,195	23,870	13,325	
1,831 increase.				
1 Money Lender, 1 " "	430	60	370	
8 Stores, Mdz. on hand [1st January, 8 do. do.	5,820	11,355		5,535
Miscellaneous Property, " "	1,360	32,975		29,815
Total,	1,094,410	821,845	307,915	35,350



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	1,709	81	1,204	31
" " Town Lots,	7	63	5	21
" " Negroes,	309	30	249	65
" " Horses and Mules,	68	87	48	00
" " Cattle,	74	39	47	74
" " Money loaned at Int.,		86		12
" " Mdz. on hand 1st Jan.,	11	64	22	71
" " Miscellaneous Prop'ty,	6	32	65	95
" of Poll Tax,	317	00	244	00
Total Revenue from <i>ad val.</i> & Poll Tax,	2,505	82	1,887	69

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	51	10	101	64
" " Spirits sold in quanti- ties less than a q'tr,	98	22	138	75
" " Spirits sold in quanti- ties over a quart,	59	79	47	93
" " Pedlars,	8	99	9	57
" " Doctors and Lawyers,	20	00		
Total Revenue from License Tax,	238	10	297	89

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$2,505 82
" " " " 1848,	1,887 69
Increase,	\$ 618 13

Amt. of License Tax for 1848,	\$238 10
" " " " 1847,	297 89
Decrease,	\$ 59 79

Average value of Land, per acre, for 1849,	49 cts.
" " " " 1848,	35 "
Increase,	14 "

## E.

## MATAGORDA

ITEMS OF TAXATION.	VALUATION.	VALUATION	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
622,396 acres of Land,	660,495			
611,943 " "		714,795		64,300
10,453 increase.				
1,520 Town Lots,	115,400			
1,683 " "		116,745		1,345
163 decrease.				
1,116 Negroes,	359,305			
1,066 " "		353,505	5,800	
50 increase.				
814 Horses and Mules,	22,135			
768 " "		20,935	1,200	
46 increase.				
28,371 Cattle,	79,485			
24,406 " "		72,400	7,085	
3,965 increase.				
1 Money Lender,	500			
1 " "		1,000		500
5 Stores, Mdz. on hand				
[1st January,	37,890			
10 do. do.,		43,790		5,900
5 decrease.				
Miscellaneous Property,	35,890			
" "		38,535		2,645
Total,	1,311,100	1,361,705	14,085	64,690



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	1,320	99	1,429	59
" " Town Lots,	230	80	233	49
" " Negroes,	718	61	707	01
" " Horses and Mules,	44	27	41	87
" " Cattle,	158	97	144	80
" " Money loaned at Int.,	1	00	2	00
" " Mdz. on hand 1st Jan.,	75	78	87	58
" " Miscellaneous Prop'ty,	71	78	77	07
" Poll Tax,	158	00	188	00
Total Revenue from <i>ad val.</i> & Poll Tax,	2,780	20	2,911	41

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	96	37	208	53
" " Spirits sold in quantities less than a qu'rt,	81	03	157	50
" " Spirits sold in quantities over a quart,			84	58
" " Billiard Tables,	50	00	50	00
" " Restaurants,	7	50	21	01
" " Taverns,	15	00	30	00
" " Doctors & Lawyers,	5	00	10	00
" " Auctioneers,	8	33	9	58
Total Revenue from License Tax,	263	23	571	20

Amt. of *ad valorem* and Poll Tax for 1849, \$2,780 20  
 " " " 1848, 2,911 41

Decrease, \$ 131 21

Amt. of License Tax, for 1848, \$263 23  
 " " 1847, 571 20

Decrease, \$307 97

Average value of Land, per acre, for 1849, \$1 06  
 " " " 1848, 1 10

Decrease, \$ 4

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
58,286 acres of Land, 50,183 " "	16,195	14,145	2,050	
8,103 increase.				
210 Town Lots, 123 " "	11,855	8,400	3,455	
87 increase.				
2 Negroes, 10 " "	750	1,600		850
8 decrease.				
94 Horses & Mules, 40 " "	1,950	935	1,015	
54 increase.				
942 Cattle, 449 " "	9,500	3,435	6,065	
493 increase.				
5 Stores, Mdz. on hand [1st January. 3 do. do.	1,060	1,550		490
2 increase,				
Miscellaneous Property, " "	2,010	460	1,550	
Total,	43,320	30,525	14,135	1,340



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	32	39	28	29
" " Town Lots,	23	71	16	80
" " Negroes,	1	50	3	20
" " Horses and Mules,	3	90	1	87
" " Cattle,	19	00	6	87
" " Mdz. on hand 1st Jan.,	2	12	3	10
" " Miscellaneous Prop'rty,	4	02		92
" Poll Tax,	66	00	51	00
Total Reve. from <i>Ad Val.</i> & Poll Tax,	152	64	112	05
	For 1849.		For 1847.	

Amt. of *ad valorem* and Poll Tax for 1849, \$152 64  
 " " " " 1848, 112 05  
 Increase, \$ 40 59

Average value of Land, per acre, for 1849, 27 cts.  
 " " " " 1848, 28 "  
 Decrease, 1 ct.

## E.

MILAM

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
1,728,014 acres of Land,	609,385			
*1,278,493 " "		464,685	144,700	
449,521 increase.				
74 Town Lots,	3,215			
68 " "		1,560	1,655	
6 increase.				
196 Negroes,	65,675			
165 " "		51,905	13,770	
31 increase.				
952 Horses and Mules,	48,565			
657 " "		36,710	11,855	
295 increase.				
8,409 Cattle,	33,890			
5,462 " "		22,470	11,420	
2,947 increase.				
1 Money Lender,	265		265	
1 Store, Mdz. on hand				
[1st January,	2,075			
5 do. do.		7,900		5,825
4 decrease.				
Miscellaneous Property,	7,450			
" "		5,890	1,560	
Total,	770,520	591,120	185,225	5,835

\* No assessment made from county records in 1848.



## COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>				
Amt. of Tax on Land,	1,218	77	929	37
" " Town Lots,	6	43	3	12
" " Negroes,	131	35	103	81
" " Horses and Mules,	97	13	73	42
" " Cattle,	67	78	44	94
" " Money loaned at Int.,		53		
" " Mdz. on hand 1st Jan.,	4	15	15	80
" " Miscellaneous Prop'ty,	14	90	11	78
" of Poll Tax,	233	00	158	00
Total Revenue from <i>ad val.</i> & Poll Tax,	1,774	04	1,340	24

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	93	30	86	22
" " Spirits sold in quanti- [ties less than a q'tl,	47	90	38	32
" " Spirits sold in quanti- [ties over a quart,			57	48
" " Pedlars,	14	58		
" " Doctors and Lawyers,			15	00
Total Revenue from License Tax,	155	78	197	02

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$1,774 04
" " " " " 1848,	1,340 24

Increase, \$ 433 80

Amt. of License Tax for 1848,	\$155 78
" " " " " 1847,	197 02

Decrease, \$ 41 24

Average value of Land for 1849,	35 cts.
" " " " " 1848,	36 "

— 1'ct. decrease.

## E.

## MONTGOMERY

ITEMS OF TAXATION.	VALUATION 1849.	VALUATION. 1843.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
761,441 acres of Land,	301,195			
434,957 " "		200,810	100,385	
326,484 increase.				
52 Town Lots,	5,500			
39 " "		4,545	955	
13 increase.				
674 Negroes,	207,465			
655 " "		213,045		5,580
19 increase.				
697 Horses and Mules,	29,875			
736 " "		31,445		1,570
39 decrease.				
5,483 Cattle,	16,715			
6,853 " "		21,830		5,115
1,370 decrease.				
2 Money Lenders,	1,100			
1 " "		1,000	100	
1 increase.				
2 Stores, Mdz. on hand [1st January,	5,500		5,500	
Miscellaneous Property,	12,630			
" "		10,415	2,215	
Total,	579,980	483,090	109,155	12,265



## COUNTY.

## E

REVENUE ON ITEMS OF TAXATION.	For 1849		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Lands,	602	39	401	62
" " Town Lots,	11	00		09
" " Negroes,	414	93	426	09
" " Horses and Mules,	59	75	62	89
" " Cattle,	33	43	43	66
" " Money loaned at Int.	2	20		00
" " Mdz. on hand 1st Jan.	11	00		
" " Miscellaneous Prop'ty	25	26	20	83
" Poll Tax,	265	00	249	00
Total Reve'e from <i>ad val.</i> & Poll Tax,	1,424	96	1,215	18
<i>License Tax.</i>				
	For 1848.		For 1847.	
Amt. of Tax on Merchandize,	64	42	88	32
" " Spirits sold in quantities less than a quart,	126	98	19	16
" " Spirits sold in quantities over a quart,			25	00
" " Ten-Pin Alleys,			10	00
" " Taverns,			26	50
" " Doctors & Lawyers,			40	00
Total Revenue from License Tax,	191	40	208	98
Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$1,424 96			
" " " " 1848,	1,215 18			
	Increase,		\$ 209 78	
Amt. of License Tax for 1848,	\$191 40			
" " " " 1847,	208 98			
	Decrease, \$ 17 58			
Average value of Land, per acre, for 1849,	39 cts.			
" " " " 1848,	46 "			
	Decrease,		7 "	

## E. NACOGDOCHES

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
618,214 acres of Land,	421,430			
608,818 " "		409,465	11,965	
9,396 increase.				
213 Town Lots,	65,720			
178 " "		53,075	12,645	
35 increase.				
1,297 Negroes,	424,665			
1,159 " "		387,325	37,340	
138 increase.				
1,991 Horses & Mules,	90,015			
1,656 " "		78,490	11,525	
335 increase.				
11,658 Cattle,	57,700			
10,206 " "		53,585	4,115	
1,452 increase.				
19 Money Lenders,	6,810			
13 " "		4,555	2,255	
6 increase,				
15 Stores, Mdz. on hand				
[1st January,	22,535			
13 do. do.,		14,325	8,210	
2 increase.				
Miscellaneous Property,	93,075			
" "		43,645	49,430	
Total,	1,181,950	1,044,465	137,485	



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>					
Amt. of Tax on Land,		770	95	770	84
" " Town Lots,		6	59	5	50
" " Negroes,		167	16	157	96
" " Horses and Mules,		56	57	48	65
" " Cattle,		62	24	56	79
" " Money loaned at Int.,			68		180
" " Mdz. on hand 1st Jan.,		7	38	3	27
" " Miscellaneous Prop'ty,		20	26	17	74
" Poll Tax,		158	00	118	00
Total Reve. from <i>ad val.</i> and Poll Tax,		1,249	83	1,180	55
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		46	43	70	49
" " Spirits sold in quanti-					
[ties less than a q'rt,		65	82	67	07
" " do. sold in q. over a q'rt,		34	58	19	20
" " Doctors and Lawyers,		15	00	30	00
Total Revenue from License Tax,		161	83	186	76
Amt. of <i>ad valorem</i> and Poll Tax for 1849,		\$1,249 83			
" " " " 1848,		1,180 55			
		Increase, \$ 69 28			
Amt. of License Tax for 1848,		\$161 83			
" " 1847,		186 76			
		Decrease, \$ 24 93			
Average value of Land, per acre, for 1849,		57 cts.			
" " " " 1848,		65 "			
		Decrease, 8 "			

## E.

RUSK

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
502,599 acres of Land,	577,605			
440,574 " "		422,235	155,370	
62,025 increase,				
120 Town Lots,	20,810			
97 " "		14,295	6,515	
23 increase.				
1,156 Negroes,	415,905			
1,002 " "		346,355	69,550	
154 increase.				
1,394 Horses & Mules,	76,265			
1,130 " "		63,880	12,385	
264 increase.				
4,931 Cattle,	25,640			
3,732 " "		22,070	3,570	
1,199 increase.				
23 Money Lenders,	4,515		4,515	
" "				
6 Stores, Mdz. on hand				
[1st January,	10,700			
9 " "		15,055		4,355
3 decrease,				
Miscellaneous Property,	82,685			
" "		67,815	14,870	
Total,	1,214,125	951,705	266,775	4,355



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	1,155	21	844	47
" " Town Lots,	41	62	28	59
" " Negroes,	831	81	692	71
" " Horses & Mules,	152	53	127	76
" " Cattle,	51	28	44	14
" " Money Loaned at Int.	9	03		
" " Mdz. on hand 1st Jan.,	21	40	30	11
" " Miscellaneous Prop'ty,	155	37	135	63
" Poll Tax,	949	00	711	00
Total Revenue from <i>ad val.</i> & Poll Tax,	3,377	25	2,614	41

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,			355	94
" " Spirits sold in quanti- [ties less than a quart,			165	02
" " Spirits sold in quanti- [ties over a quart,			144	80
" " Pedlars,			19	16
" " Ten-Pin Alleys,			7	67
" " Taverns,			28	75
" " Exhibitions, &c.			9	58
" " Doctors & Lawyers,			55	00
Total Revenue from License Tax,			785	92

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$3,377 25
" " " " 1848,	2,614 41

Increase, \$ 762 84

Amt. of License Tax for 1848,	\$	
" " " " 1847,	785	92

Average value of Land, per acre, for 1849,	1 12 cts.
" " " " 1848,	95 "

Increase, 17 "

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
217,730 acres of Land,	163,445			
224,630 " "		161,535	1,910	
6,900 decrease.				
300 Town Lots,	10,230			
360 " "		10,590		360
60 decrease.				
748 Negroes,	247,765			
754 " "		243,670	4,095	
6 decrease.				
305 Horses & Mules,	16,285			
305 " "		14,840	1,445	
2,383 Cattle,	9,975			
2,281 " "		9,015	960	
102 increase.				
Money Lenders,				
do.				
2 Stores, Mdz. on hand				
[1st January.	4,000			
3 do. do.		8,300		4,300
1 decrease,				
Miscellaneous Property,	9,655			
" "		10,005		350
Total,	461,355	457,955	8,410	5,010



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	326	89	323	07
" " Town Lots,	20	46	21	18
" " Negroes,	495	53	487	34
" " Horses and Mules,	32	57	29	68
" " Cattle,	19	95	18	03
" " Money loaned at Int.,				
" " Mdz. on hand 1st Jan.,	8	00	16	60
" " Miscellaneous Prop'ty,	19	31	20	01
" Poll Tax,	190	00	247	00
Total Revenue from <i>ad val.</i> & Poll Tax,	1,112	71	1,162	91
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	116	03	84	37
" " Spirits sold in quanti-				
" " [ties less than a qu'rt,	38	32		
" " Spirits sold in quanti-				
" " [ties over a quart,				
" " Pedlars,			9	37
" " Taverns,	15	00		
" " Doctors & Lawyers,	5	00		
Total Revenue from License Tax,	174	35	93	74

Amt. of *ad valorem* and Poll Tax for 1849, \$1,112 71  
 " " " 1848, 1,162 91

Decrease, \$ 50 20.  
 Amt. of License Tax, for 1848, \$174 35  
 " " 1847, 93 74

Increase, \$ 80 61  
 Average value of Land, per acre, for 1849, 75 cts.  
 " " " 1848, 71

Increase, \$ 4 cts.

## E. SAN AUGUSTINE

ITEMS OF TAXATION.	VALUATION 1849.	VALUATION. 1843.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
331,213 acres of Land,	285,565			
331,729 " "		290,120		4,555
516 decrease.				
382 Town Lots,	54,620			
439 " "		56,110		1,490
57 decrease.				
1,429 Negroes,	453,880			
1,520 " "		460,530		6,650
91 decrease.				
914 Horses and Mules,	49,970			
905 " "		47,265	2,705	
9 increase.				
4,853 Cattle,	22,670			
4,485 " "		18,580	4,090	
368 increase.				
13 Money Lenders,	11,310			
19 " "		12,035		725
6 decrease.				
13 Stores, Mdz. on hand				
[1st January,	14,540			
6 do. do.		14,355	185	
7 increase.				
Miscellaneous Property,	26,570			
" "		28,585		2,015
Total,	919,125	927,580	6,980	15,435



## COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>					
Amt. of Tax on Land,		571	13	580	24
"	" Town Lots,	109	24	112	22
"	" Negroes,	907	76	921	06
"	" Horses and Mules,	99	94	94	53
"	" Cattle,	45	34	37	16
"	" Money loaned at Int.,	22	62	24	07
"	" Mdz. on hand 1st Jan.,	29	08	28	71
"	" Miscellaneous Prop'ty,	53	14	57	17
"	of Poll Tax,	334	00	361	00
Total Reven'e from <i>ad val.</i> & Poll Tax,		2,172	25	2,216	16
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		167	98	241	00
"	" Spirits sold in quanti- [ties less than a q'rt,	254	94	193	70
"	" Spirits sold in quanti- [ties over a quart,	28	74	43	11
"	" Billiard Tables,	85	82	78	75
"	" Pedlars,	3	33	69	16
"	" Taverns,			45	00
"	" Doctors & Lawyers,			100	00
"	" Exhibitions, &c.,			9	58
Total Revenue from License Tax,		540	81	780	30
Amt. of <i>ad valorem</i> and Poll Tax for 1849,				\$2,172 25	
" " " " 1848,				2,216 16	
				Decrease,	\$ 43 91
Amt. of License Tax for 1848,				\$540 81	
" " " " 1847,				780 30	
Decrease,				\$139 49	
Average value of Land for 1849,				86 cts.	
" " " " 1848,				87 "	
				— 1 ct. decrease.	

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
906,803 acres of Land,	191,430			
901,161 " "		201,965		10,535
5,642 increase.				
1 Town Lot,	200			
46 " "		510		310
45 decrease.				
5 Negroes,	1,600			
4 " "		1,600		
1 increase.				
3 Horses and Mules,	30			
81 " "		1,035		1,005
78 decrease.				
975 Cattle,	3,080			
1,292 " "		4,280		1,200
317 decrease.				
Money Lenders,				
" "				
2 Stores, Mdz. on hand				
[1st January,	600			
2 do. do.,		2,600		2,000
Miscellaneous Property,	700			
" "		2,655		1,955
Total,	197,640	214,645		17,005





## E.

## SHELBY

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
* 296,389 acres of Land,	248,955			
655,912 " "		455,120		206,165
359,523 decrease.				
51 Town Lots,	6,940			
1,251 " "		10,095		3,155
1,200 decrease.				
851 Negroes,	279,920			
1,159 " "		372,250		92,330
308 decrease.				
786 Horses & Mules,	40,590			
981 " "		45,620		5,030
195 decrease.				
4,759 Cattle,	20,940			
4,924 " "		21,275		335
165 decrease.				
6 Money Lenders,	655			
2 " "		60	595	
4 increase,				
12 Stores, Mdz. on hand				
[1st January,	10,605			
5 do. do.		2,215	8,390	
7 increase.				
Miscellaneous Property,	24,360			
" "		13,215	11,145	
Total,	632,965	919,850	20,130	307,015

\* No assessment made from county records in 1849.



## COUNTY.

## E

REVENUE ON ITEMS OF TAXATION.		For 1849		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>					
Amt. of Tax on Lands,		497	91	910	24
"	" Town Lots,	13	88	20	19
"	" Negroes,	559	84	744	50
"	" Horses and Mules,	81	18	91	24
"	" Cattle,	41	88	42	55
"	" Money loaned at Int.	1	31		12
"	" Mdz. on hand 1st Jan.	21	21	4	43
"	" Miscellaneous Prop'ty	48	72	26	43
"	Poll Tax,	518	00	680	00
Total Reve'e from <i>ad val.</i> & Poll Tax,		1,783	93	2,519	70
<i>License Tax.</i>		For 1848.		*For 1847.	
		123 66		121 82	
		63 34		38 32	
		38 32		38 30	
		30 00		16 74	
		32 08		19 16	
		Total Revenue from License Tax,		287	40
Amt. of <i>ad valorem</i> and Poll Tax for 1849,				\$1,783 93	
"	" " " 1848,			2,519 70	
		Decrease,		\$ 725 77	
Amt. of License Tax for 1848,		\$287 40			
"	" " 1847,	234 34			
		Increase, \$ 53 06			
Average value of Land, per acre, for 1849,		83 cfs.			
"	" " " 1848,	69 "			
		Increase, 14 "			

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
439,950 acres of Land,	343,515			
336,540 " "		270,555	72,960	
3,410 increase.				
102 Town Lots,	6,955			
65 " "		3,180	3,775	
37 increase.				
371 Negroes,	126,015			
261 " "		89,650	36,365	
110 increase.				
606 Horses and Mules,	31,415			
602 " "		29,420	1,995	
4 increase.				
2,799 Cattle,	15,700			
3,734 " "		20,320		4,620
935 decrease.				
6 Money Lender,	390			
2 " "		20	370	
4 increase.				
7 Stores, Mdz. on hand				
[1st January,	3,935			
7 " "		4,085		150
Miscellaneous Property,	15,595			
" "		28,220		12,625
Total,	543,520	445,450	115,465	17,395



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	687	03	541	11
" " Town Lots,	13	91	6	36
" " Negroes,	252	03	179	30
" " Horses and Mules,	62	83	58	84
" " Cattle,	31	40	40	64
" " Money loaned at Int.,		78		04
" " Mdz. on hand 1st Jan.,	7	87	8	17
" " Miscellaneous Prop'ty,	31	19	56	44
" Poll Tax,	473	00	261	00
Total Revenue from <i>ad val.</i> & Poll Tax,	1,560	04	1,151	90
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	65	44	33	53
" " Spirits sold in quanti- [ties less than a q't,	130	59	38	32
" " Spirits sold in quanti- [ties over a quart,	9	54	25	00
" " Pedlars,	31	60	28	74
" " Doctors and Lawyers,	1	81	15	00
Total Revenue from License Tax,	238	98	140	59

Amt. of *ad valorem* and Poll Tax for 1849, \$1,560 04  
 " " " " 1848, 1,151 90

Increase, \$ 408 14

Amt. of License Tax for 1848, \$238 98  
 " " " " 1847, 140 59

Increase, \$ 98 39

Average value of Land, per acre, for 1849, 78 cts.  
 " " " " 1848, 80 "

Decrease, 2 "

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
305,181 acres of Land,	235,415			
375,033 " "		226,210	9,205	
69,852 decrease.				
132 Town Lots,	6,675			
86 " "		1,880	4,795	
46 increase.				
362 Negroes,	131,175			
324 " "		104,665	26,510	
38 increase.				
279 Horses & Mules,	14,865			
230 " "		13,870	995	
49 increase.				
1,424 Cattle,	7,555			
1,730 " "		8,520		965
306 decrease.				
6 Stores, Mdz. on hand				
[1st January,	4,755			
4 " "		5,570		815
2 increase.				
Miscellaneous Property,	17,130			
" "		15,470	1,660	
Total,	417,570	376,185	43,165	1,780



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	FOR 1849.		FOR 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	470	83	452	42
" " Town Lots,	13	35	3	76
" " Negroes,	262	35	209	33
" " Horses and Mules,	29	73	27	74
" " Cattle,	15	11	17	04
" " Money Loaned at Int.				
" " Mdz. on hand 1st Jan.,	9	51	11	14
" " Miscellaneous Prop'ry,	34	26	30	94
" Poll Tax,	445	00	403	00
Total Reve. from <i>Ad Val. &amp; Poll Tax</i> ,	1,280	14	1,155	37
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	34	25	53	75
" " Spirits sold in quantities less than a quart,	58	32		
" " Spirits sold in quantities over a quart,			8	75
" " Taverns,	15	00		
" " Doctors and Lawyers,			70	00
" " Pedlars,			8	75
Total Revenue from License Tax,	107	57	141	25

Amt. of *ad valorem* and Poll Tax for 1849, \$1,280 14  
 " " " " 1848, 1,155 37

Increase, \$124 77

Amt. of License Tax for 1848, \$107 57  
 " " " " 1847, 141 25

Decrease, \$ 33 68

Average value of Land, per acre, for 1849, 77 cts.  
 " " " " 1848, 60 "

Increase, 17 cts.

## E.

TRAVIS

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
1,286,378 acres of Land, 887,308 " "	589,290	502,380	86,910	
399,070 increase.				
555 Town Lots, 559 " "	67,680	75,690		8,010
4 decrease.				
578 Negroes. 531 " "	205,950	187,450	18,500	
47 increase.				
1,091 Horses and Mules, 762 " "	47,805	37,535	10,270	
329 increase.				
9,120 Cattle, 8,689 " "	36,565	38,410		1,845
431 increase.				
2 Money Lenders, " "		300		300
8 Stores, Mdz. on hand [1st January, 16 do. do.	34,700	42,300		7,600
8 decrease.				
Miscellaneous Property, " "	35,870	23,900	11,970	
Total,	1,017,860	907,965	127,650	17,755



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>					
Amt. of Tax on Land,		1,178	58	1,004	76
" " Town Lots,		135	36	151	38
" " Negroes,		411	90	374	90
" " Horses and Mules,		95	61	75	07
" " Cattle,		73	13	76	82
" " Money loaned at Int.,					60
" " Mdz. on hand 1st Jan.,		69	40	84	60
" " Miscellaneous Prop'ty,		71	74	47	80
" Poll Tax,		369	00	364	00
Total Reve. from <i>ad val.</i> and Poll Tax,		2,404	72	2,179	93
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		187	06	193	12
" " Spirits sold in quanti-					
	[ties less than a q'rt,	224	55	375	29
" " do. sold in q. over a q'rt,		139	37	118	17
" " Billiards,		69	16	50	00
" " Ten-Pin Alleys,		7	64	24	37
" " Taverns,		15	00	15	00
" " Doctors and Lawyers,				37	87
" " Pedlars,		9	58		
Total Revenue from License Tax,		652	36	813	82
Amt. of <i>ad valorem</i> and Poll Tax for 1849,		\$2,404 72			
" " " " 1848,		2,179 93			
		Increase,		\$ 224 79	
Amt. of License Tax for 1848,		\$652 36			
" " 1847,		813 82			
		Decrease,		\$161 46	
Average value of Land, per acre, for 1849,		45 cts.			
" " " " 1848,		56 "			
		Decrease,		11 "	

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
528,856 acres of Land,	238,665			
419,733 " "		138,055	100,601	
109,123 increase.				
147 Town Lots,	4,870			
118 " "		3,365	1,505	
29 increase.				
318 Negroes,	105,175			
310 " "		86,500	18,675	
8 increase.				
380 Horses & Mules,	18,640			
438 " "		17,940	700	
58 decrease,				
3,209 Cattle,	14,855			
3,476 " "		13,470	1,385	
167 decrease.				
2 Money Lenders,	1,020			
2 do.		340	680	
-				
6 Stores, Mdz. on hand				
[1st January.	1,700			
4 do. do.		5,575		3,875
2 increase,				
Miscellaneous Property,	3,230			
" "		3,280		50
Total,	388,155	268,525	123,555	3,925



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.		For 1849.		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem &amp; Poll Tax.</i>					
Amt. of Tax on Land,		477	33	276	11
" " Town Lots,		9	74	6	73
" " Negroes,		210	35	173	00
" " Horses and Mules,		37	28	35	88
" " Cattle,		29	71	26	94
" " Money loaned at Int.,		2	04		68
" " Mdz. on hand 1st Jan.,		3	40	11	15
" " Miscellaneous Prop'ty,		6	46	6	56
" of Poll Tax,		225	00	193	00
Total Revenue from <i>ad val.</i> & Poll Tax,		1,001	31	730	05
<i>License Tax.</i>		For 1848.		For 1847.	
Amt. of Tax on Merchandize,		28	65	82	30
" " Spirits sold in quanti-		57	48	38	20
" " [ties less than a q't,					
" " Spirits sold in quanti-		19	10		
" " [ties over a quart,					
" " Pedlars,		9	55	9	55
" " Boarding Houses,		6	25	3	32
Total Revenue from License Tax,		121	03	133	37
Amt. of <i>ad valorem</i> and Poll Tax for 1849,		\$1,001 31			
" " " " " 1848,		730 05			
		Increase,		\$271 26	
Amt. of License Tax for 1848,		\$121 03			
" " " " " 1847,		133 37			
		Decrease,		\$ 12 34	
Average value of Land for 1849,		43 cts.			
" " " " " 1848,		33 "			
				10 cts. Increase.	

ITEMS OF TAXATION.	VALUATION.	VALUATION	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
498,874 acres of Land,	329,245			
430,433 " "		257,830	71,415	
68,441 increase.				
88 Town Lots,	4,310		4,310	
" "				
294 Negroes,	111,400			
167 " "		59,010	52,390	
127 increase.				
491 Horses and Mules,	26,445			
287 " "		15,390	11,055	
204 increase.				
1,896 Cattle,	12,745			
1,645 " "		11,110	1,635	
251 increase.				
2 Money Lenders,		400		400
" "				
3 Stores, Mdz. on hand				
[1st January,	1,550			
2 do. do.,		400	1,150	
1 increase.				
Miscellaneous Property,	11,770			
" "		6,050	5,720	
Total,	497,465	350,190	147,665	400



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	658	49	515	66
" " Town Lots,	8	62		
" " Negroes,	222	80	118	02
" " Horses and Mules,	52	89	30	78
" " Cattle,	25	49	22	22
" " Money loaned at Int.,				80
" " Mdz. on hand 1st Jan.,	3	10		80
" " Miscellaneous Prop'ty,	23	54	12	10
" Poll Tax,	342	00	260	00
Total Revenue from <i>ad val.</i> & Poll Tax,	1,336	93	960	38

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	44	52	62	27
" " Spirits sold in quanti- [ties less than a qu'rt,	102	46	19	16
" " Spirits sold in quanti- [ties over a quart,			41	84
" " Pedlars,	13	33	4	16
" " Doctors & Lawyers,			15	41
Total Revenue from License Tax,	160	31	142	84

Amt. of *ad valorem* and Poll Tax for 1849, \$1,336 93  
 " " " " 1848, 960 38

Amt. of License Tax, for 1848, Increase, \$ 375 55  
 " " 1847, \$160 31  
 142 84

Average value of Land, per acre, for 1849, Increase, \$ 17 47  
 " " " " 1848, 66 cts.  
 60

Increase, \$ 6 cts.

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
413,159 acres of Land,	179,790			
376,063 " "		196,695		16,905
37,096 increase.				
Town Lots,				
" "				
28 Negroes,	10,225			
10 " "		2,450	7,775	
18 increase.				
259 Horses and Mules,	8,000			
88 " "		2,885	5,115	
171 increase.				
1,242 Cattle,	5,875			
290 " "		1,165	4,710	
952 increase.				
1 Money Lender,	50			50
" "				
increase.				
Stores, Mdz. on hand				
[1st January,				
" "				
Miscellaneous Property,	4,080			
" "		2,120	1,960	
Total,	208,020	205,315	19,610	16,905



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	359	58	393	39
" " Town Lots,				
" " Negroes,	20	45	4	90
" " Horses and Mules,	16	00	5	77
" " Cattle,	11	75	2	33
" " Money loaned at Int.,		10		
" " Mdz. on hand 1st Jan.,				
" " Miscellaneous Prop'ty,	8	16	4	24
" of Poll Tax,	167	00	51	00
Total Revenue from <i>ad val.</i> & Poll Tax,	583	04	461	63

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				

Amt. of *ad valorem* and Poll Tax for 1849, \$583 04  
 " " " 1848, 461 63

Increase, \$ 121 41

Amt. of License Tax for 1848, \$  
 " " 1847, \_\_\_\_\_

Average value of Land, per acre, for 1849, 43 cts.  
 " " " 1848, 52 "

Decrease, 9 "

## E.

## VICTORIA

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
488,589 acres of Land,	321,450			
377,234 " "		318,005	3,445	
111,355 decrease.				
516 Town Lots,	79,485			
496 " "		74,425	5,060	
20 increase.				
467 Negroes.	162,230			
415 " "		140,335	21,895	
52 increase.				
1,023 Horses and Mules,	18,280			
609 " "		15,245	3,035	
414 increase.				
7,765 Cattle,	30,185			
5,597 " "		24,040	6,145	
2,168 increase.				
2 Money Lenders,	795			
2 " "		510	285	
10 Stores, Mdz. on hand				
[1st January,	18,000			
10 do. do.		36,650		18,650
-				
Miscellaneous Property,	16,915			
" "		13,840	3,075	
Total,	647,340	623,650	43,040	18,650



## COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	642	00	636	01
" " Town Lots,	158	97	148	85
" " Negroes,	324	46	280	67
" " Horses and Mules,	36	56	30	49
" " Cattle,	60	37	48	08
" " Money loaned at Int.,	1	59	1	02
" " Mdz. on hand 1st Jan.,	36	00	73	30
" " Miscellaneous Prop'ty,	33	83	27	68
" Poll Tax,	272	00	252	00
Total Revenue from <i>ad val.</i> & Poll Tax,	1,566	68	1,498	10

	For 1849.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	116	50	269	16
" " Spirits sold in quanti- [ties less than a quart,	149	14	253	30
" " Spirits sold in quanti- [ties over a quart,			109	58
" " Billiard Tables,	25	00	100	00
" " Ten-Pin Alleys,	12	51		
" " Taverns,			30	00
" " Doctors & Lawyers,			55	00
" " Auctioneers,			25	00
Total Revenue from License Tax,	303	15	842	04

Amt. of *ad valorem* and Poll Tax for 1849, \$1,566 68  
 " " " " 1848, 1,498 10

Increase, \$ 68 58  
 Amt. of License Tax for 1848, \$303 15  
 " " 1847, 842 04

Decrease, \$538 89  
 Average value of Land, per acre, for 1849, 67 cts.  
 " " " " 1848, 50 "  
 Increase, 17 "

ITEMS OF TAXATION.	VALUATION.	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
403,465 acres of Land,	261,615			
307,670 " "		182,210	79,405	
95,795 increase.				
356 Town Lots,	51,670			
313 " "		34,080	17,590	
43 increase.				
1,015 Negroes,	332,920			
775 " "		242,650	90,270	
240 increase.				
1,271 Horses & Mules,	61,965			
1,098 " "		49,085	11,880	
173 increase.				
11,492 Cattle,	35,710			
9,154 " "		28,825	6,885	
2,338 increase.				
5 Money Lenders,	1,125			
1 " "		200	925	
4 increase,				
12 Stores, Mdz. on hand				
[1st January,	19,945			
6 " "		17,080	2,865	
6 decrease,				
Miscellaneous Property,		13,010		13,010
" "				
Total,	764,950	567,140	209,820	13,010



## COUNTY: SAW

## E

REVENUE ON ITEMS OF TAXATION.		For 1849		For 1848.	
		Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>					
Amt. of Tax on Lands,		523	23	364	42
" " Town Lots,		103	34	68	16
" " Negroes,		665	84	485	30
" " Horses and Mules,		133	93	98	17
" " Cattle,		71	42	57	65
" " Money loaned at Int.		2	25		40
" " Mdz. on hand 1st Jan.		39	89	34	16
" " Miscellaneous Prop'ty				26	02
" Poll Tax,		449	00	325	00
Total Revenue from <i>ad val.</i> & Poll Tax.		1,978	93	1,459	28

		For 1848.	For 1847.
<i>License Tax.</i>			
Amt. of Tax on Merchandize,		95 18	171 47
" " Spirits sold in quantities less than a quart,		157 90	265 40
" " Spirits sold in quantities over a quart,		18 16	43 03
" " Billiard Tables,		50 00	
" " Pedlars,		3 30	19 10
" " Ten-Pin Alleys,			7 68
" " Taverns,			15 00
" " Doctors and Lawyers,			15 00
Total Revenue from License Tax,		324 54	536 68

Amt. of <i>ad valorem</i> and Poll Tax for 1849,	\$1,978	90
" " " " 1848,	1,459	28

Increase, \$ 519 62

Amt. of License Tax for 1848,	\$324	54
" " " " 1847,	536	68

Decrease, \$212 14

Average value of Land, per acre, for 1849,	64	cts.
" " " " 1848,	59	"

Increase, 5 "

## E.

## WASHINGTON

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
364,843 acres of Land,	546,065			
399,950 " "		577,150		31,085
35,107 decrease.				
220 Town Lots,	57,395			
291 " "		64,050		6,655
71 decrease.				
1,839 Negroes,	603,030			
1,747 " "		576,885	26,145	
92 increase.				
2,013 Horses & Mules,	87,820			
1,976 " "		91,250		3,430
37 increase.				
13,676 Cattle,	46,535			
14,570 " "		52,420		5,885
894 decrease.				
6 Money Lenders,	5,790			
5 " "		2,310	3,480	
1 increase,				
10 Stores, Mdz. on hand				
[1st January,	29,690			
10 do. do.		26,240	3,450	
Miscellaneous Property,	55,160			
" "		43,085	12,075	
Total,	1,431,485	1,433,390	45,150	47,055



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	1,092	13	1,154	30
" " Town Lots,	114	79	128	10
" " Negroes,	1,206	06	1,153	77
" " Horses and Mules,	175	64	182	50
" " Cattle,	93	07	104	84
" " Money Loaned at Int.	11	58	4	62
" " Mdz. on hand 1st Jan.,	59	38	52	48
" " Miscellaneous Prop'rty,	110	32	86	17
" Poll Tax,	484	00	524	00
Total Reve. from <i>Ad Val. &amp; Poll Tax</i> ,	3,346	97	3,390	78
<i>License Tax.</i>				
	For 1848.		For 1847.	
Amt. of Tax on Merchandize,	351	59	342	58
" " Spirits sold in quantities less than a quart,	364	91	256	47
" " Spirits sold in quantities over a quart,	58	51	102	67
" " Taverns,	15	00	60	00
" " Pedlars,	23	94		
" " Doctors and Lawyers,	5	00	15	00
" " Auctioneers,			9	58
Total Revenue from License Tax,	818	95	786	30

Amt. of *ad valorem* and Poll Tax for 1849, \$3,346 97  
 " " " " 1848, 3,390 78

Decrease, \$ 43 81

Amt. of License Tax for 1848, \$818 95  
 " " " " 1847, 786 30

Increase, \$ 32 65

Average value of Land, per acre, for 1849, 1 49 cts.  
 " " " " 1848, 1 44 "

Increase, 5 cts.

ITEMS OF TAXATION.	VALUATION	VALUATION.	INCREASE.	DECREASE.
	1849.	1848.		
	Dollars.	Dollars.	Dollars.	Dollars.
315,369 acres of Land,	479,270			
332,345 " "		505,785		26,515
16,976 decrease.				
124 Town Lots,	8,785			
121 " "		5,850	2,935	
3 increase.				
1,093 Negroes,	385,415			
996 " "		381,250	4,165	
97 increase.				
749 Horses and Mules,	21,230			
802 " "		28,290		4,060
53 decrease.				
8,121 Cattle,	23,950			
7,373 " "		23,735	215	
748 increase.				
4 Money Lenders,	4,945			
5 " "		6,955		2,010
1 decrease.				
2 Stores, Mdz. on hand				
[1st January,	5,600			
2 do. do.		3,500	2,100	
Miscellaneous Property,	17,170			
" "		18,250		1,080
Total,	949,365	973,615	9,415	33,665



## COUNTY.

## E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	958	54	1,011	57
" " Town Lots,	17	57	11	70
" " Negroes,	770	83	762	50
" " Horses & Mules,	48	46	56	58
" " Cattle,	47	90	47	47
" " Money Loaned at Int.	9	89	13	91
" " Mdz. on hand 1st Jan.,	11	20	7	00
" " Miscellaneous Prop'ty,	34	34	36	50
" Poll Tax,	117	00	132	00
Total Revenue from <i>ad val.</i> & Poll Tax,	2,015	73	2,079	23
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	48	48	58	51
" " Spirits sold in quanti- [ties less than a q't,	85	83	57	50
" " Spirits sold in quanti- [ties over a quart,			9	57
" " Doctors and Lawyers,	5	00	35	00
" " Pedlars,			19	14
Total Revenue from License Tax,	139	31	179	72

Amt. of *ad valorem* and Poll Tax for 1849, \$2,015 73  
 " " " " 1848, 2,079 23

Decrease, \$ 63 50

Amt. of License Tax for 1848, \$139 31  
 " " " " 1847, 179 72

Decrease, \$ 40 41

Average value of Land, per acre, for 1849, 1 51 cts.  
 " " " " 1848, 1 52 "

Decrease, 1 "

ITEMS OF TAXATION.	VALUATION. 1849.	VALUATION. 1848.	INCREASE.	DECREASE.
	Dollars.	Dollars.	Dollars.	Dollars.
488,355 acres of Land, * 166,941 " "	245,920	65,925	179,995	
321,414 increase.				
17 Town Lots, "	1,275		1,275	
75 Negroes, 24 "	27,475	9,725	17,750	
51 increase.				
567 Horses & Mules, 234 " "	24,895	11,420	13,475	
333 increase.				
3,480 Cattle, 2,186 "	14,045	9,200	4,845	
1,294 increase.				
5 Stores, Mdz. on hand " [1st January, " "	1,400		1,400	
Miscellaneous Property, " "	5,920	6,045		095
Total,	320,960	102,315	218,740	095

\* No assessment made from county records in 1849.



COUNTY.

E.

REVENUE ON ITEMS OF TAXATION.	For 1849.		For 1848.	
	Dollars.	C.	Dollars.	C.
<i>Ad Valorem and Poll Tax.</i>				
Amt. of Tax on Land,	491	84	131	85
" " Town Lots,	2	55		
" " Negroes,	54	95	19	45
" " Horses and Mules,	49	79	22	84
" " Cattle,	28	09	18	40
" " Money loaned at Int.,				
" " Mdz. on hand 1st Jan.,	2	80		
" " Miscellaneous Prop'ty,	11	90	12	09
" Poll Tax,	155	00	88	00
Total Reven'e from <i>ad val.</i> & Poll Tax,	796	92	292	63

	For 1848.		For 1847.	
	Dollars.	C.	Dollars.	C.
<i>License Tax.</i>				
Amt. of Tax on Merchandize,	4	60		
" " Spirits sold in quanti- [ties less than a qu'rt,	16	66		
Total Revenue from License Tax,	21	26		

Amt. of *ad valorem* and Poll Tax for 1849, \$796 92  
 " " " 1848, 292 63

Increase, \$ 504 29

Amt. of License Tax, for 1848,  
 " " 1847,

\$21 26

Increase, \$ 21 26

Average value of Land, per acre, for 1849, 50 cts.  
 " " " 1848, 39

Increase, \$ 11 cts.

T

# E RECAPITULATION

COUNTY,	Tot'l Valuation For 1849.	Tot'l Valuation For 1848.	Tot'l ad val'm. and Poll Tax For 1849.	Tot'l ad val'm. and Poll Tax For 1848.
Anderson,	472,020	393,565	1,290 04	1,107 13
Angelina,		221,000		549 00
Anstlin,	1,039,470	1,003,910	2,482 94	2,381 85
Bastrop,	832,690	829,280	1,978 38	1,956 50
Bexar,	1,086,020	839,760	2,561 04	2,139 55
Bowie,	683,675	676,525	1,577 35	1,598 00
Brazoria,	2,663,125	2,768,315	5,647 25	5,905 63
Brazos,	305,840	286,565	692 68	658 13
Burleson,	541,820	571,100	1,260 64	1,325 20
Caldwell,	255,710	168,660	675 42	435 33
Calhoun,	316,540	303,825	761 08	733 63
Cameron,	1,090,910	821,955	3,320 82	2,373 91
Cass,	875,040	815,710	2,175 08	2,043 42
Cherokee,	691,245	575,960	2,030 49	1,697 92
Collin,	292,300	258,055	828 60	656 11
Colorado,	775,165	686,250	1,828 33	1,618 50
Comal,		118,780		400 56
Cooke,	27,915	16,445	92 83	53 89
Dallas,	261,665	182,045	938 33	711 09
Denton,	62,185	53,560	232 37	214 12
De Witt,	388,630	481,175	948 26	1,116 35
Fannin,	557,855	452,585	1,665 71	1,382 17



Fayette,	925,010	965,830	2,276 02	2,373 66
Fort Bend,	1,063,405	1,019,540	2,277 81	2,207 03
Galveston,	1,509,945	1,715,635	3,452 89	4,182 22
Gillespie,	210,385	84,185	683 77	402 33
Goliad,	544,045	563,140	1,165 09	1,197 22
Gonzales,	650,850	660,500	1,488 70	1,500 00
Grayson,	301,525	304,805	885 05	823 66
Grimes,	1,037,435	1,089,495	2,570 87	2,569 99
Guadalupe,	492,790	516,330	1,212 58	1,234 66
Harris,	1,696,345	1,881,555	3,975 69	4,534 11
Harrison,		1,905,110		4,363 22
Hays,	200,245	205,560	443 49	457 11
Henderson,	349,810	255,825	893 62	642 66
Hopkins,	286,990	274,275	913 98	895 55
Houston,	775,830	566,985	1,944 66	1,445 99
Hunt,	157,775	145,870	546 55	466 77
Jackson,	400,385	426,475	913 77	957 99
Jasper,	338,235	270,010	821 47	675 00
Jefferson,	602,450	647,420	1,483 90	1,572 88
Kaufman,	158,160	182,365	697 32	484 77
Lamar,	783,240	740,100	2,121 48	2,049 22
La Vaca,	492,250	309,680	1,166 50	778 33
Leon,	488,225	421,840	1,188 45	1,033 66
Liberty,		841,990		2,115 99
Limestone,	1,094,410	821,845	2,505 82	1,887 66
Matagorda,	1,311,100	1,361,705	2,780 20	2,911 44
Medina,	43,320	30,525	152 64	112 00

Milam,	770,520	591,120	1,774 04	1,340 2
Montgomery,	579,980	483,090	1,424 96	1,215 1
Nacogdoches,	1,181,950	1,044,465	3,026 90	2,684 9
Navarro,		765,130		1,775 2
Newton,	312,355	260,995	825 71	701 9
Nueces,	387,945	305,430	856 89	643 8
Panola,	584,080	508,585	1,583 16	1,302 1
Polk,	595,855	491,700	1,447 71	1,208 4
Red River,	998,410	1,048,965	2,472 82	2,588 9
Refugio,	237,055	215,560	539 11	490 1
Robertson,	545,915	531,275	1,249 83	1,180 5
Rusk,	1,214,125	951,705	3,377 25	2,614 4
Sabine,	461,355	457,955	1,112 71	1,162 9
San Augustine,	919,125	927,580	2,172 25	2,216 1
San Patricio,	197,640	214,645	491 28	457 2
Shelby,	632,965	919,850	1,783 93	2,519 7
Smith,	543,520	445,450	1,560 04	1,151 9
Starr,				
Titus,	417,570	376,185	1,280 14	1,155 3
Travis,	1,017,860	907,965	2,404 72	2,179 9
Tyler,	388,155	268,525	1,001 31	730 0
Upshur,	497,465	350,190	1,336 93	960 3
Van Zandt,	208,020	205,315	583 04	461 6
Victoria,	647,340	623,650	1,566 68	1,498 1
Walker,	764,950	567,140	1,978 90	1,459 2
Washington,	1,431,485	1,433,390	3,346 97	3,390 7
Webb,				



Wharton,  
Williamson,

Total Amounts.

949,365	973,615	2,015 73	2,079 2
320,960	102,315	796 92	292 6
<u>\$46,099,940</u>	<u>47,647,300</u>	<u>113,487 88</u>	<u>116,723 6</u>

*Total Recapitulation of ad valorem and Poll Tax verified,  
For 1849.*

13,886,359	acres of land owned by Residents valued at	11,857,535	
26,713,595	" " " Non-Residents.	11,774,905	
40,599,954	Total acres assessed and valued at		23,632,440
17,769	Town Lots owned by Residents valued at	2,569,965	
6,547	" " " non-Residents,	551,465	
24,316	Total Town Lots assessed and valued at		3,121,430
37,996	Negroes belonging to Residents valued at	12,705,790	
211	" " " non-Residents valued at	67,750	
38,207	Total Negroes assessed and valued at		12,773,540
53,042	Horses owned by Residents valued at	2,060,290	
428	" " " non-Residents valued at	13,105	
53,470	Total Horses assessed and valued at		2,073,395
509,334	Cattle owned by Residents and valued at	2,008,025	
14,342	" " " non-Residents and valued at	56,415	
523,676	Total Cattle assessed and valued at		2,064,440
255	Persons (residents) loaned money at interest to the amount of	120,315	
			120,315
480	Stores amount of Merchandise owned by Residents, and on hand 1st Jan. 1849.	1,092,755	
			1,092,755
	Amount of Miscellaneous property owned by Residents, valued at	1,183,315	
	Amount of Miscellaneous property own by non-Residents, valued at	38,310	
	Total amount of Miscellaneous property assessed,		1,221,625
	Total valuation of property assessed,		46,099,940
	Total ad-valorem Tax at one-fifth of one per cent.		92,199 88
	Total amount of Poll Tax,		21,288 00
	Total amount of Ad-valorem and Poll Tax.		113,487 88
<p>NOTE.—The assessment rolls from the counties of Angelina, Comal, Harrison, Liberty and Navarro, have not yet been received, and are not in the above Recapitulation, but are estimated at</p>			9,999 72
<p>Making the whole amount of State Tax assessed this year,</p>			\$123,487 60



## E

*Total Recapitulation of Ad Valorem and Poll Tax verified  
For 1848.*

17,807,643	acres of land owned by Residents valued at	13,798,320	
20,980,796	" " non-Residents valued at	10,813,835	
38,788,439	Total acres assessed and valued at		24,612,155
25,182	Town lots owned by Residents valued at	2,626,745	
6,343	" " non-Residents valued at	516,155	
31,525	Total Town lots assessed and valued at		3,142,900
40,318	Negroes owned by Residents valued at	13,301,740	
292	" " non-Residents valued at	96,750	
40,610	Total Negroes assessed and valued at		13,398,490
62,071	Horses owned by Residents valued at	2,051,000	
313	" " non-Residents valued at	5,575	
62,384	Total Horses assessed and valued at		2,056,575
512,175	Cattle owned by Residents valued at	2,091,730	
6,692	" " non-Residents valued at	26,170	
518,867	Total Cattle assessed and valued at		2,117,900
179	Persons (residents) loaned money at interest to the amount of	101,485	101,485
403	Stores, amount of Merchandize owned by Residents and on hand 1st of January, 1848,	1,055,065	1,055,065
	Amount of Miscellaneous property owned by Residents and valued at	1,116,925	
	Amount of Miscellaneous property owned by non-Residents and valued at	45,805	
	Total amount of Miscellaneous property assessed		1,162,730
	Total valuation of property assessed		47,647,300
	Total ad valorem Tax at one-fifth of one per cent.		95,294 60
	Total amount of Poll Tax,		21,429 00
	Total Ad Valorem and Poll Tax,		116,723 60
NOTE.—No assessment has been made in the counties of Starr and Webb, for 1848 or 1849.			
	Average value of land per acre for 1849,	58c.	
	" " " " 1848,	63c.	
	Decrease,	5c.	

<i>Recapitulation of License Tax verified.</i>		For 1848.		For 1847.	
		Dolls.	C.	Dolls.	C.
Amount of Tax on Merchandize,		7,004	29	11,863	01
" " Spirits by Wholesale,		2,330	05	3,749	47
" " do. Retail,		8,279	57	8,109	17
" " Pedlars,		489	17	801	91
" " Doctors and Lawyers,		304	18	1,393	08
" " Boarding Houses,		11	25	45	23
" " Taverns,		267	55	719	34
" " Billard Tables,		770	81	553	32
" " Auctioneers,		26	24	148	13
" " Restaurats,		98	90	68	86
" " Ten-Pin Alleys,		113	21	125	29
" " Brokers,		228	98	98	95
" " Race Course,		7	66		
" " Theatre,		33	25	25	00
" " Exhibitions,				38	32
Total,		19,965	11	27,739	08

NOTE.—The returns of Licenses have not been received for the year 1848 from the counties of Fayette, Angelina, Liberty and Rusk, but are estimated at \$1,048 60  
 Amount brought down, 19,965 11

Making the sum total of \$21,013 51

Comptroller's Office, }  
 Austin, Dec. 3, 1849. }

JAMES B. SHAW,  
 Comptroller.



COUNTY.	LAND IN CULTIVATION.		COTTON IN SEED.		S Pound
	Acres.	Value.	Pounds	Value.	
Austin,	9,695	125,035	6,056,920	80,758	1,
Bexar,	"	"	"	"	
Bowie,	13,275	66,375	6,623,500	99,352	2,
Burleson,	4,643	23,215	1,481,690	22,225	205,
Brazoria,	16,175	808,750	10,314,000	206,280	
Cameron,	1,352	1,352	"	"	
Cass,	15,000	60,000	4,200,000	70,000	
Cherokee,	13,417	40,251	2,991,500	37,143	
Denton,	2,000	6,000	110,000	1,600	
Fayette,	8,577	85,770	1,878,150	18,781	
Fort Bend,	"	"	4,800,000	80,000	
Galveston,	529	8,350	"	"	
Goliad,	1,100	5,500	20,000	300	5,
Grimes,	10,595	84,760	4,110,963	61,664	30,
Guadalupe,	1,962	24,628	"	"	
Harris,	13,020	65,100	"	"	
Hunt,	2,252	11,260	31,729	317	70,
Jackson,	2,250	22,500	725,000	10,875	18,
Jasper,	3,326	33,260	873,407	16,468	90,
Jefferson,	1,135	5,675	20,000	300	
Leon,	2,684	5,368	729,300	14,586	
Limestone,	4,394	21,970	1,193,540	17,903	123,
Matagorda,	7,783	155,660	5,878,100	97,980	
Milam,	2,318	23,180	8,752	105	
Nacogdoches,	17,315	103,890	1,693,310	25,399	
Navarro,	3,433	17,165	162,000	2,430	
Newton,	4,143	20,715	647,400	9,711	
Panola,	69,953	209,859	1,303,600	39,077	70,
Polk,	4,297	30,079	2,051,200	22,780	
Red River,	18,660	149,280	5,388,000	53,880	
Refugio,	307	1,535	"	"	
Robertson,	4,575	27,450	10,176	15,264	1,
Sabine,	6,000	18,000	2,504,000	37,500	5,
San Augustine,	12,960	38,880	4,910,666	86,461	5,
San Patricio,	110	330	"	"	
Starr,	750	3,750	"	"	
Titus,	4,464	13,392	973,210	19,464	
Travis,	3,000	6,000	143,300	2,149	
Upshur,	3,083	20,249	341,000	4,384	51,
Victoria,	2,605	30,000	1,487,500	22,312	50,
Washington,	17,765	152,120	6,170,000	92,550	78,
Wharton.	5,251	157,530	5,774,600	86,619	
	316,153	\$2,684,183	85,636,513	\$1,356,617	58, 16,



# TABLE OF AGRICULTURAL PRODUCTS

WHEAT.		RYE, OATS, &C.		POTATOES.		TOBACCO.		WOOL.	
Bu.	Value.	Bush.	Value.	Bush.	Value.	Pounds.	Val.	Pounds.	Val.
400	600	3,375	1,225	37,711	15,084	19,950	1,995	1,789	7
1,969	1,969	18,569	9,498	55,037	13,759	1,975	98	1,238	6
1,275	1,020	2,041	1,121	9,465	4,732	4,350	217	694	3
		3,750	1,875	116,750	58,375	51,000	4,080	1,900	5
				148	148			1,210	5
1,500	1,500	3,500	2,000	35,000	10,500			2,500	7
1,835	1,835	1,990	1,255	39,937	7,987			2,429	1,2
800	700	200	100	4,500	2,250	500	25	400	2
200	200	8,974	4,736	24,880	6,220			390	1
		100	75	4,865	1,950				
100	100			5,000	2,500	500	100	1,000	3
3	6	4,109	1,766	21,255	5,314	80	20	3,270	4
50	50	650	550	5,335	4,568	1,500	140	60	
		900	450	33,550	13,420			1,500	3
		23,966	13,439	8,289	4,144			718	3
30	60	325	325	8,100	4,050	7,000	700	450	1
20	30	1,413	1,072	12,275	3,068			83	
				6,500	3,250			900	1
300	300	2,250	2,250	17,650	8,825			500	1
1,586	586	1,775	788	17,210	6,450			250	1
				38,575	19,287			600	1
611	822	255	174	11,010	5,505			380	1
579	579	10,378	5,753	45,708	22,854	530	53	1,559	7
347	347	68	39	60	30				
		750	500	12,350	6,175	550	55		
77	77	1,550	775	20,168	10,086	500	25	377	1
		1,430	715	7,200	3,600			250	1
17,610	11,207	20,340	5,460	17,600	4,400			5,350	2,6
				450	450				
500	750	10,075	5,037	7,500	5,625	2,000	200	5,110	1,9
100	100	2,200	1,200	15,000	3,750				
350	280	10,159	5,476	22,295	5,573	374	93	1,398	5
				500	500			200	
						80	9	1,500	3
1,612	2,150	6,843	3,560	12,895	3,868	1,638	163	5,552	1,1
125	100	3,000	1,125	3,000	2,250			1,500	5
142	142	740	246	14,800	3,700				
				5,635	2,817			500	
730	730	5,840	3,065	28,300	14,150			3,057	6
				21,500	5,375			242	
33,039	29,052	150,515	75,650	742,003	296,589	92,527	7,993	48,856	16,5



# YEAR 1848.

CATTLE.		SHEEP.		HOGS.		BUTTER.		CHEESE.
Number.	Value.	No.	Value.	Number.	Value.	Lbs.	Value.	Lbs.
19,618	79,520	919	1,378	8,327	12,490	50,569	7,589	1,532
6,618	19,854	8,202	8,202	517	1,000			
5,680	30,410	548	1,370	8,875	17,750	47,734	4,773	2,599
17,151	70,678	159	318	8,297	12,445	30,420	3,042	3,599
47,217	236,085	500	2,000	10,000	19,999	5,000	1,251	499
2,830	10,490	2,490	2,490	241	482			
3,816	22,755	550	1,100	7,200	10,800	45,000	5,625	799
8,803	55,655	700	1,750	15,150	22,725	40,230	528	2,600
1,600	13,600	100	250	6,000	12,000	18,500	3,651	500
16,034	53,540	822	1,644	5,505	5,505	29,999	2,998	3,999
10,989	49,315	106	300	2,050	6,150	8,471	1,098	
4,700	26,000	1,000	1,000	285	755	11,999	1,199	4,999
16,297	63,855	2,007	4,014	11,328	16,992	43,583	435	1,483
5,821	31,393	644	842	1,484	2,609	15,902	2,043	2,101
26,917	131,668	2,500	5,000	10,000	9,999	5,999	750	3,000
3,496	17,480	583	1,100	16,721	10,052	25,971	2,597	3,856
12,315	40,720	238	294	3,800	7,600	18,000	2,280	599
4,139	16,556	64	192	4,935	4,935	10,061	1,257	685
34,482	172,410	450	900	1,000	1,000			
5,097	23,582	218	436	4,450	6,675	16,121	1,612	1,001
9,332	45,700	99	198	3,277	4,915	15,800	1,871	1,601
32,700	114,276	397	595	4,954	9,908	21,935	6,387	800
13,109	60,874	3,014	7,535	4,366	4,366	29,607	3,701	6,696
14,804	87,370	956	1,912	16,107	24,160	28,842	2,884	1,895
4,107	24,642	150	300	3,400	5,100	10,430	1,043	1,500
3,596	17,980	140	280	4,472	6,708	19,595	1,959	301
4,791	27,810	274	685	6,569	6,569	11,000	1,875	
3,500	23,000	200	200	6,499	9,750	2,499	351	
7,901	41,243	1,200	1,800					
4,654	26,374	57	85	100	250	5,552	832	2,288
7,219	36,095	730	1,460	6,365	6,365	23,180	2,897	4,500
3,000	9,000	100	300	4,000	4,000	3,999	499	1,001
5,809	23,236	673	1,346	8,306	12,459			
1,275	7,050	100	100	50	100			
1,800	7,200	4,000	1,500	130	620			
2,491	16,500	1,382	2,764	4,221	4,221	37,395	3,739	1,000
5,500	26,250	500	750	3,000	4,500	36,999	7,399	1,998
2,453	16,834	109	218	3,695	5,555	8,983	1,796	1,172
5,740	25,890	175	262	362	370			
14,200	71,000	2,815	4,222	13,311	19,966	80,861	8,086	
7,300	21,900	79	110	4,009	4,009	13,896	1,337	
369,901	1,895,790	39,950	61,202	223,358	315,855	774,083	89,384	58,603



## TREASURER'S REPORT.

TREASURER'S OFFICE,  
AUSTIN, TEXAS, Nov. 16, 1849. }

To His Excellency, GEORGE T. WOOD,  
Governor of the State of Texas :

The 7th section of the act of the 19th of March, 1846, "defining the duties of State Treasurer," requires of that officer to exhibit to the Governor on the first Monday of December, of each year, an exact statement of the condition and situation of the Treasury, etc. etc. Although that period for the present year has not arrived, I deem it proper under the circumstances of the State Legislature meeting one month earlier than was contemplated at the time of the passage of the act above named, to now submit to your Excellency, the annual statement of the Receipts and Expenditures of this Office for the fiscal year ending October 31st, 1849, contained in the enclosed statement marked "A."

I also exhibit two other statements marked "B" and "C."

"B" is a condensed statement of the two last fiscal years, exhibiting the operations and condition of the Treasury during that time.

"C" exhibits the total receipts of the Office in Specie, both from Revenue dues of the late Republic, and Revenue of the State ; and also, the amount of Specie disbursed upon claims of the late Republic, as well as upon appropriations for State expenses from the 20th day of February, 1846, to the 31st day of October, 1849.

By reference to this statement (C) it will be seen that the total receipts of this Office, from revenue of the State, are two hundred



and fifty-three thousand five hundred and fifty dollars and thirty cents, (\$253,550 30,) out of which there has been set aside for Educational purposes, the sum of twenty-five thousand five hundred and three dollars and eighty-two cents (\$25,503 82), leaving a balance for disbursement of two hundred and twenty-eight thousand and forty-six dollars and forty-eight cents. The total expenses of the State are shown to be, two hundred and ninety-two thousand three hundred and forty-nine dollars and thirty-one cents (292,349 31), making a deficit in the receipts of the State from State Revenue, of meeting the expenses of the State, of sixty-four thousand three hundred and two dollars and eighty-three cents (64,302 83).

The 2nd clause of the 8th section, 7th article (general provisions) of the Constitution reads: "A regular statement and account of the receipts and expenditures of all public money, shall be published annually in such manner as shall be prescribed by law." As yet, no provision has been made by law, pointing out the manner in which this clause of the Constitution is to be complied with, and therefore no annual publications of the operations of the Treasury have been made. All which is respectfully submitted.

I have the honor to be

Your Excellency's obedient servant,

JAS. H. RAYMOND, Treasurer.

*State of Texas in account with JAMES H. RAYMOND, State  
Treasurer, for the fiscal year ending October 31st, 1848.*

DR.

To amount of Cash disbursed upon Appropriations as per Register of Treasury Warrants paid, viz :

In Specie of Revenue of late Republic, \$27,586 45  
In Specie of Revenue of State, 88,575 16  
————— 116,161 61

Amount of Specie disbursed upon orders of the Comptroller, on account of county Taxes, due different counties of late Republic, 48 71

Amount of Exchequer Bills disbursed upon orders of the Comptroller on account of County Taxes due different counties of late Republic, 14 78  
————— 63 49

Amount of Specie disbursed of "County Tax Fund of State" due different counties, upon Treasury Warrants drawn thereon, 1,011 71

Amount of Specie disbursed on account of Special Deposites of Estates, 1,263 36

Amount of Government Liabilities received in collection of Revenue of late Republic, and delivered to Comptroller as vouchers for settlement, viz :

In Exchequer Bills, 707 21  
In Special Audited Paper, 136 66  
In Assessor's Drafts, 358 92  
In Promissory Notes, Bonds and interest, 40,014 80  
In Audited Paper, 5,330 56  
————— 46,548 15

Amount of balance of Cash on hand, viz :

In Specie of Revenue of State, for disbursement, 32,287 49

In Specie of Gen. School Fund, 15,521 86

In Specie of County Taxes of State, 2,925 41

In Specie of Special Deposites, 162 30

————— 50,897 06

In Exchequer Bills of County Taxes of Republic, 273 10



In Exchequer Bills of G. W. Terrell's rec't,	666 67	
In Promissory Notes—Special Deposites,	1,025 21	
		<u>52,862 04</u>
	Dollars,	<u>217,910 36</u>

## CR.

By balance of Cash on hand, November 1st, 1847, viz:		
In Specie of Revenue of State for disbursement,	34,365 16	
In Specie of Revenue of late Republic for disbursement,	16,872 91	
In Specie of Gen. School Fund,	5,885 63	
In Specie of County Tax Fund —State,	1,656 95	
In Specie of County Tax Fund —late Republic,	48 71	
In Specie of Special Deposites of Estates,	162 30	
		<u>58,991 66</u>
In Exchequer Bills of County Tax Fund of late Republic,	287 88	
In Exchequer Bills of G. W. Terrell's receipt,	666 67	
In Promissory Notes of Special Deposites of Estates,	1,025 21	
		<u>60,971 42</u>
Amount of Specie and Government Liabilities received in collection of Revenue and claims of the late Republic, as follows:		
In Specie on account of claims against the U. S. Government,	3,921 84	
In Specie on account of Customs against the U. S. Gov't	372 50	
In Specie on account of Taxes against the U. S. Gov't	5,078 31	
In Specie on account of Licen- ses against the U. S. Gov't	1,340 89	
		<u>10,713 54</u>
In Exchequer Bills on account of Customs,	325 59	
In Exchequer Bills on account of Taxes,	381 62	
		<u>707 21</u>

In Promissory Notes, Bonds and Interest on act. of Land Dues,	14,955 92	
In Promissory Notes, Bonds and Interest on account of Land Patents,	22,426 00	
In Promissory Notes, Bonds and Interest on act. of Taxes,	2,121 25	
In Promissory Notes, Bonds and Interest on act. of Licenses,	284 63	
In Promissory Notes, Bonds and Interest on act. of Austin Lots,	227 00	
	<u>40,014 80</u>	
In Audited Paper and Navy Scrip on account of Land Dues,	4,680 16	
In Audited Paper and Navy Scrip on account of Taxes,	350 40	
In Audited Paper and Navy Scrip on account of Austin Lots,	300 00	
	<u>5,330 56</u>	
In special Audited Paper on account of Taxes,	136 66	
In Assessors Drafts on act. of Taxes,	358 92	
	<u>57,261 69</u>	
Amount of Cash received in collection of Revenue of State, as follows :		
In Specie on act. of Licenses and Taxes,	91,905 28	
In Specie on account of Fines,	102 22	
In Specie on act. of Rent of Public Buildings,	671 73	
In Specie on account of Fees of Office,	377 29	
In Specie on act. of sales of Custom House Property,	389 75	
In Specie on account of Appropriations of previous year, paid into Treasury,	189 45	
In Specie on act. of sales of Austin City and out Lots,	2,498 00	
	<u>96,133 73</u>	
Amount of Specie received on account of County Taxes for different counties of State.	2,280 17	
Amount of Specie received on account of Special Deposites of Estates,	1,263 36	
	<u>Dollars, 217,910 36</u>	
JAS. H. RAYMOND, Treasurer.		



## A.

*State of Texas in account current with JAMES H. RAYMOND,  
State Treasurer, for the fiscal year ending 31st. October, 1849.*

## DR.

To Amt. of Cash disbursed upon appropriations as per Register  
of Treasury Warrants paid, viz :

In Specie, of State Revenue, \$74,300 90

" Republic Revenue, 7,931 91

82,232 81

Exchequer Bills, (G. W. Terrell's rec't.) 666 67

82,899 48

Amount of Specie disbursed upon Treasury  
Warrants drawn upon account of County

Taxes, due different Counties of the State,

1,320 46

Amt. of Government liabilities received in  
collection of Revenue of the late Republic  
and delivered to the Comptroller as vouch-  
ers for settlement, viz :

In Promissory Notes,

32,100 28

Audited Paper,

2,477 30

Bryan Drafts,

250 00

Assessors' Drafts,

133 66

34,961 24

Amt. of following named accounts transferred  
from general "Cash account" to a new ac-  
count of "Special Deposites," viz :

" County Taxes," in Specie—(State) 6,361 15

" County Taxes," in Exchequer—(Republic) 273 10

" Settlement of Successions," in Specie, 561 27

" " of Successions," in Promissory Notes, 1,025 21

8,220 73

Amount of balance of Cash on hand.

In Specie for disbursement—(State revenue) 46,564 66

In Specie of General School Fund, 25,503 82

72,068 48

Dollars,

199,470 39

*State of Texas in account current with JAMES H. RAYMOND,  
State Treasurer, for the fiscal year ending October 31, 1849.*

## CR.

By balance of Cash on hand November 1st, 1848, viz :	
In Specie for disbursement—State	
Revenue,	32,287 49
In Specie of Gen. School Fund,	15,521 86
In Specie of County Taxes—	
State,	2,925 41
In Specie of settlement of Suc-	
cessions,	162 30
	<hr/> 50,897 06
In Exchequer Bills of County	
Taxes—Republic,	273,10
In Exchequer Bills of G. W.	
Terrell's receipt,	666 67
In Promissory Notes of set-	
tlement of Successions,	1,025 21
	<hr/> 52,862 04
Amount of Cash in Specie and	
Government liabilities receiv-	
ed in collection of Revenue	
of the Late Republic, viz :	
In Specie on account of Customs,	2,124 04
In Specie on account of Taxes,	3,735 44
In Specie on account of Licenses,	2,072 43
	<hr/> 7,931 91
In Promissory Notes on account	
of Customs bonds,	5,253 00
In Promissory Notes on account	
of Land Dues,	11,557 70
In Promissory Notes on account	
of Land Patents,	14,580 00
In Promissory Notes on account	
of Public Domain,	271 00
In Promissory Notes on account	
of Taxes,	303 00
In Promissory Notes on account	
of Licenses,	135 58
	<hr/> 32,100 28
In Audited Paper on account of	
Land Dues,	610 07



In Audited Paper on account of Public Domain,	1,834 29
In Audited Paper on account of Taxes,	32 94
	<hr/> 2,477 30
In Assessors Drafts on account of Taxes,	133 66
In Bryan Drafts on account of Taxes,	250 00
	<hr/> 42,593 15
Amount of Specie received in collection of Revenue by the State, viz:	
On act. of Licenses and Taxes,	93,670 38
On account of sale of Custom House property,	942 00
On account of Fees of Office,	991 15
On account of Fines and For- feitures,	611 34
On act. of sales of Austin Lots,	1,632 20
On account of Rent of Public Buildings,	712 96
	<hr/> 98,560 03
Amount of Specie received on account of County Taxes due the different counties of the State,	4,756 20
Amount of Specie received on account of settle- ment of Successions,	398 97
	<hr/> Dollars, 199,470 39

JAS. H. RAYMOND, Treasurer.

## B.

*State of Texas in account current with JAMES H. RAYMOND,  
Treasurer, from November 1st, 1847, to October 31st, 1849.*

## DR.

To amount of Cash disbursed upon appropriations as per Register  
of Treasury Warrants paid, viz :

In Specie of Revenue of the late Republic,	35,518 36	
In Specie of Revenue of State,	162,876 06	
	<hr/>	198,394 42
In Exch. Bills, (G. W. Terrell's receipt)	666 67	
	<hr/>	199,061 09

Amount of Specie disbursed upon orders of the Comptroller on account of county Taxes, due the different counties of late Republic,	48 71	
Amount of Exch. Bills disbursed as above,	14 78	
	<hr/>	63 49

Amount of Specie disbursed upon Treasury Warrants drawn upon account of county Taxes due different counties of the State,	2,332 17	
Amount of Specie disbursed on account of settlement of Successions,	1,263 36	

Amount of Government Liabilities received in collection of Revenue of late Republic, and delivered to the Comptroller as vouchers for settlement, viz :		
In Exchequer Bills,	707 21	
In Promissory Notes,	72,115 08	
In Aud. Paper and Navy Scrip,	7,807 86	
In special Audited Paper,	136 66	
In Assessors Drafts,	492 58	
In Bryan Drafts,	250 00	
	<hr/>	81,509 39

Balance on hand, viz :

In Special Deposites,		
Of Specie "County Taxes"— State,	6,361 15	
Of Exchequers of "County Taxes"—Republic,	272 10	
Of Specie, of settlement of Suc- cessions,	561 27	



Of Promissory Notes--settle- ment of Successions,	1,025 21	
		8,220 73
In General or State Deposites,		
Of Specie—Gen. School Fund,	25,503 82	
Of Specie for Disbursement,	46,564 66	
		72,068 48
		80,289 21
	Dollars,	364,518 71

## CR.

By balance of Cash on hand, November 1st, 1847, viz:		
In Specie of Revenue of State,	34,365 16	
In Specie Revenue of Republic,	16,872 91	
		51,238 07
In Specie of Gen. School Fund,	5,885 63	
In Specie of County Tax Fund—State,	1,656 95	
In Specie of County Tax Fund, Republic,	48 71	
In Specie of settlement of Suc- cessions,	162 30	
		58,991 66
In Exchequers of County Tax Fund— Republic,		287 88
In Exchequers of G. W. Terrell's receipt,		666 67
In Promissory Notes—settlement of Succes- sions,	1,025 21	
		60,971 42
Amount of Specie and Government Liabilities received in collection of Revenue and claims of late Republic, viz:		
In Specie,	18,645 45	
In Exchequer Bills,	707 21	
In Promissory Notes,	72,115 08	
In Audited Paper and Navy Scrip,	7,807 86	
In Special Audited Paper,	136 66	
In Assessors Drafts,	492 58	
In Bryan Drafts,	250 00	
		100,154 84

Amount of Specie received in collection of the Revenue of the State,	194,693 75
Amount of Specie received on account of County Taxes due different counties of the State,	7,036 23
Amount of Specie received on account of settlement of Successions,	1,662 33
	<hr/>
Dollars,	364,518 71

C.

## STATEMENT,

*Showing the receipts of the Treasurer's Office in Specie from Revenue of late Republic, and the amount disbursed upon claims accrued under the late Republic; also, the amount of the receipts of the Treasurer's Office from Revenue of the State, and the amount disbursed on account of expenses of State, from the 20th day of February, A. D. 1846, to the 31st day of October, A. D. 1849.*

Amount of Specie disbursed upon Treasury Warrants of late Republic, outstanding February 20th, 1846,	\$15,724 29
Amount of Specie disbursed upon Treasury Warrants on Appropriations made by the State Legislature, for payment of debts incurred by the late Republic,	17,998 09
	<hr/>
	\$133,722 38
Total receipts from Republic,	\$ 44,589 87
Total payments for Republic,	33,722 38
	<hr/>
Bal. of Republic Revenue,	\$110,867 49
Amount of Specie disbursed upon Appropriations on account of expenses of State Government, viz :	
In rec'ts from late Republic Revenue,	110,867 49
In receipts from State Revenue,	181,481 82
	<hr/>
	292,349 31



Total receipts from State,	\$253,550 30	
Total receipts of State dis- bursed,	181,481 82	
Leaves a balance of	\$ 72,068 48	
Amount of State Revenue set aside for General School Fund,	25,503 82	
Amount of bal. of State Revenue on hand in Treasury for disbursement,	46,564 66	
		72,068 48
Total Expenses of State,	292,349 31	
Total receipts from State, \$253,550 30		
Deduct Gen'l. School Fund, 25,503 82		
	228,046 48	
Receipts of State short of Expenses of same,	64,302 83	
	Dollars,	398,140 17
Amount of Specie received of Moses Johnson, late Treasurer of the Republic,	19,297 51	
Amount of Specie received in collection of the Revenue of the late Republic,	125,292 36	
Total of Republic Revenue,	144,589 87	
Amount of Specie received in collection of the Revenue of the State,	253,550 30	
	Dollars,	398 140 17

JAS. H. RAYMOND, Treasurer.

REPORT  
OF THE  
**Auditor and Comptroller,**  
WITH A MESSAGE FROM THE GOVERNOR  
TRANSMITTING THE SAME.

EXECUTIVE DEPARTMENT, }  
AUSTIN, Jan. 1. 1850. }

*To the Hon. the Senate and  
House of Representatives :*

I have the honor to transmit herewith the joint report, with the accompanying documents, from the Auditor and Comptroller of Public Accounts, made in conformity with "An act to provide for ascertaining the debt of the late Republic of Texas," approved March 20th, 1848.

The report commends itself to the especial notice of the Hon. Legislature from the great importance of the subject it embraces, as well as from the labor and industry which it is manifest has been displayed by the Board in their efforts to comply with the above-recited law. As it is subject to the revision and amendment of the Legislature, it can be determined, upon close investigation, whether the principles adopted in scaling the different classes of liabilities, are equitable and just.

The report exhibits that there is a very large amount of outstanding liabilities, not presented for audit, belonging to the first class, and provided for under the laws of the late Republic of Texas; and justice would seem to demand that the holders of these liabilities should not be excluded from the benefits intended to be conferred by the passage of the act of the 20th of March, 1848. There is also a considerable amount of unexamined second class claims on file, which it has been found impracticable, for want of sufficient time, to act upon, but which are just and *bona fide*, having been contracted under the sanction of law.— They are reported by the board for the sanction of the Legislature.

It will be necessary, to enable the board (should it be continued) to receive and audit the liabilities of the third class, to pass the proper laws for that purpose. Among this class of claims, there will be found a large number of the most meritorious character, and it is even-handed justice to place them on an equal footing with those embraced by previous laws. I therefore, respectfully



recommend to the Hon. Legislature a continuance of the Board, with the same powers heretofore extended to them, and such others as may by you be deemed expedient, for the period of twelve months, or to such time as may be actually required, to be determined by the Executive, from the semi-annual reports required to be made to him under the 3d section of the act named in this communication.

P. H. BELL.

AUSTIN, December 27th, 1849.

*To the Honorable Legislature  
of the State of Texas:*

In conformity to the requirements of "an act to provide for ascertaining the debt of the late Republic of Texas," approved 20th March, 1848, we respectfully submit the following report, exhibiting the amount, character and classification of the claims filed and receipted for by us under the provisions of said act.

CHARACTER OF LIABILITIES RECEIPTED FOR.	OSTENSIBLE.	RATE.	PAR VALUE.
<b>FIRST CLASS,</b>			
<i>Consisting of Audited or Ascertained Claims.</i>			
Ten per cent. Consolidated Fund created by act of 7th June, 1837, - - -	551,287 69	at 70c	389,901 38
Ten per cent. Consolidated Fund created by act of 7th June, 1837, issued under act for relief of S. Swartwout and others, - - -	6,363 50	at 100c	6,363 50
Ten per cent. Stock created by act of 5th Feb'y, 1840, - - -	652,400 00	at 30c	195,720 00
Eight per cent. Stock created by act of 5th Feb'y, 1840, - - -	22,780 00		6,834 00
Eight per cent. Treasury Bonds, created by act of 5th Feb'y, 1840, - - -	642,000 00	at 20c	128,400 00
Ten per cent. Treasury Notes, 1st issue, 9 June, 1837, - - -	31,980 00	at 100c	31,980 00
Ten per cent. Treasury Notes, 2d issue, 9 June 1837, - - -	286,272 00	at 50c	143,136 00
Treasury Notes, without interest, 19 January, 1839, - - -	1,514,701 00	at 25c	378,675 25
Audited Paper, - - -	50,336 38	vario's	46,791 58
Bonds issued by Messrs. Austin & Archers, Commissioners, - - -	3,520 00	at 100c	3,520 00
Bond issued by the Commissioners under the several acts authorizing the negotiation of a Loan of \$5,000,000, - - -	653,287 00	vario's	497,953 50
Advances made by L. S. Hargous and G. B. Lamar, - - -	10,680 00	at 100c	10,680 00
Total Ostensible and Par Principal, - - -	4,425,607 57		\$1,835,955 61
Total Ostensible and Par Interest, - - -	2,300,325 80		1,185,081 25
Total Ostensible and Par Principal and Interest, - - -	\$6,725,933 37		\$3,021,036 86

## SECOND CLASS,

*Consisting of Claims sufficiently authenticated to admit them to audit under the laws of the late Republic.*

Amount filed and receipted for, - - -  
Estimated amount on file not acted on, -  
Amount audited by special acts of the  
last Legislature, - - -  
Total amount, - - -

OSTENSIBLE.	PAR VALUE.
171,330 62	113,657 12
100,000 00	100,000 00
72,077 15	72,077 15
\$ 343,407 77	\$ 285,734 27

## THIRD CLASS,

*Consisting of Claims not sufficiently authenticated to authorize their being audited under the laws of the late Republic of Texas.*

Amount filed and receipted for, - - -  
Estimated amount on file not acted on, -  
Total amount, - - -

OSTENSIBLE.	PAR.
44,136 29	44,136 29
100,000 00	100,000 00
144,136 29	144,136 29

## RECAPITULATION.

First Class, - - -  
Second Class, - - -  
Third Class, - - -  
Total, - - -

OSTENSIBLE.	PAR.
6,725,933 37	3,021,036 96
343,407 77	285,734 27
144,136 29	144,136 29
\$ 7,213,477 43	\$ 3,450,907 52

From the foregoing statement it will be perceived that the entire amount of claims filed, including interest on all liabilities stipulated to bear interest, amounts to seven millions, two hundred and thirteen thousand, four hundred and seventy-seven, 43-100 dollars, and according to the value we have assigned them, they were worth to the Government three millions, four hundred and fifty thousand, nine hundred and seven, 52-100 dollars in par funds.

In assigning the value to each character of liability, we will give the following as the principal reasons which governed us :

## TREASURY NOTES.

The first issue of this character of indebtedness is known as the printed interest notes. They were put in circulation during the fall and winter of 1837, for a temporary purpose, and until the engraved notes could be procured. As soon as they were received, the further issue and re-issue of the former ceased. This occurred before any perceptible depreciation had taken place, and it was the regulation of the Department to cancel them as they were received. Hence the Government for this class of liability received full consideration, and we have so rated it.

To the engraved interest notes, we have assigned an average



value of 50 cents on the dollar. These notes were issued under the provisions of the same act that the printed bills were, and took their place : about the time of the first issue of these notes, (the spring of 1838,) this species of the Government paper commenced depreciating in value so that when the act of the 19th of January, 1839, prohibiting their further issue went into operation they were worth but about 40 cents on the dollar.

To the Treasury Notes not bearing interest, generally known as Red Backs, we have assigned an average value of 25 cents on the dollar. These notes superseded the interest notes above referred to, and the first issue of them was made during the spring of 1839, when they were worth about  $37\frac{1}{2}$  cents on the dollar.— They continued depreciating so, that in 1841, the Government was compelled to pay them out at from 12 to 15 cents on the dollar. The value which we have given them is conceived to be equitable as an average, both to the Government and the holders. It is impossible to ascertain from the date of the issue of these bills, as shown on the face, what they were worth when last paid out. For instance, a bill issued in 1839, at say  $37\frac{1}{2}$  cents on the dollar, and after having been returned to the Treasury, may have been re-issued the year following at 25 cents on the dollar, and so on ; and in 1841, when it may have been last paid out, at one-eighth of its ostensible value.

#### CONSOLIDATED FUND.

The stock known by this title was issued under the provisions of an act of Congress, approved June 7th, 1837, and could it be analyzed, would be subject to the greatest variety of equivalent rates. We found it impracticable to refer in each instance to the original record, to ascertain at what rate each claim had been audited, for which this stock was issued. Even had or could we have done so, we would have failed to a great extent in acquiring this information, for the reason that the Government for a long time, would not acknowledge any discount on her paper, and the result was, that accounts were made out without any apparent depreciation, adding nevertheless to the price of each item, so as to make good the deficit in the value of the currency. Hence, the only practicable mode which suggested itself was to make an average as to what the stock generally availed the Government, which we accordingly did, and assigned to it a value of 70 cents on the dollar. It is believed that this average is about what the Government received in the main, and will, with a few exceptions, (which will hereafter be alluded to,) fully remunerate the present holders, as it is now generally in the hands of third par-

ties, who in most instances, acquired it at a much less value from the original *investor* than that now assigned it.

### EIGHT AND TEN PER CENT STOCK.

We have assigned to this class of liability, an average value of 30 cents on the dollar. This stock was issued under the authority of an act of Congress, approved February 5th, 1840, and was created for the purpose of withdrawing and lessening the amount of revenue currency in circulation, with a view of enhancing the value of the residue. The inducement held out to the creditors to surrender a revenue currency and to take one which could not be used in that way, was the promise of the Government to pay the stipulated interest semi-annually in specie, which is well known she was unable to do. The value attached to this stock may act onerously on some holders, but it will fully remunerate a large majority. It would be much more difficult in this fund than any other, to ascertain the exact value the Government received for the investments in it.

### EIGHT PER CENT TREASURY BONDS.

Twenty cents on the dollar is the average equivalent value assigned this class of the Government paper. These bonds were issued to supersede to some extent and take the place of Treasury Notes. There is less danger of individual hardship growing out of the assignment of an average equivalent value to these Bonds, than that of any other of the Government securities; they were seldom ever issued at more than 25 cents on the dollar, and rarely, if ever, less than 15 cents on the dollar. The value assigned them is deemed equitable.

Where we found audited drafts issued at par we allowed them accordingly, and when issued at less than par, a corresponding deduction was made.

In the first class also are included the bonds issued to the bank of the United States for a loan of \$400,000, obtained from that institution in the year 1839; also, the claim of James Holford and associates, for the purchase of the steamer Zavala; and the claims of L. S. Hargous and G. B. Lamar for money advanced for the benefit of Texian citizens while prisoners of war in Mexico. A value corresponding with what the Government actually received has been assigned to each respectively. Herewith we transmit a communication from General James Hamilton, on the subject of allowing the claims for the steamer Zavala according to the terms or understanding of the original contract marked "B," and also, a package marked "F," containing communica-



tions from General Memucan Hunt, and several others upon the subject of paying the public debt at par.

### THE SECOND CLASS.

Is composed of claims against the late Government of the Republic of Texas which had not previously been audited, but contracted under sanction of law. We have assigned to this class of claims as we did to the first class, an equivalent value proportionate to what each claim availed the Government in par funds, as far as it was in our power to do. Owing to the large quantity of claims filed immediately preceding the expiration of the law under which we acted, we have been unable to complete the examination and registration of all the second and third class claims filed. We have therefore ascertained as near as practicable the amount of unexamined claims filed, and report the same in bulk.

### THIRD CLASS.

This class is composed of claims for the auditing of which the existing laws have made no provision. In it however are many meritorious claims which will require special legislation to place them on the same footing with other valid and *bona fide* claims against the Government. We have included in this class the claims of those who served in the Santa Fe and Mier expeditions, being governed by the amount of pay allowed them by the army regulations of the late Republic of Texas; that is, to the private \$10 per month. A large portion of the troops composing the Santa Fe, and all of the Mier expeditions, furnished their own horses and equipments, all of which were lost to the owners.—The sum we have allowed them will not much more than cover the losses they sustained. We would therefore respectfully recommend the passage of a law fixing their compensation at a sufficient amount to cover their losses, and at the same time reward them for their services.

A number of claims have been filed for losses sustained during the revolution, being caused by the destruction of property by our own army and that of the enemy. On this character of claims we have declined taking any action, informing the claimants that the same would be referred to the Legislature for their consideration and action thereon. These claims will be found accompanying this report, and marked "C."

The package herewith accompanying and marked "D," is the account current and vouchers of General James Hamilton for advances made by him for the benefit of the Texian Govern-

ment and for services as diplomatic agent to the courts of Great Britain, Belgium and the Netherlands, showing a balance in his favor of \$59,006 47. Some of the items in General Hamilton's account are already provided for by law, but as there are others which are not, (though perhaps fully warranted by the circumstances attending the disbursement,) we have concluded to refer the entire account for the action of your honorable body.

In the average value assigned to the consolidated fund of June 7th, 1837, there came to our knowledge a few cases of hardship where the Government had received full consideration for the original obligation which had been converted into this fund and yet owned by the original investor. Had we departed from the rate we had assigned to this or any other character of liability in one instance, no matter how justifiable, others not possessing the same merit would have claimed it, and the result would have been that but few claimants would have been satisfied with any other classification than that of par. For this reason we determined in all instances to adhere to the rate affixed to each class, and report such cases of hardship as might arise to the Legislature, in order that such relief may be awarded in the premises as appears to be just. We therefore accompany this report with a statement marked "E," of such cases, and hope the same will receive your favorable consideration.

On the liabilities stipulated to bear interest, we have calculated it from the date of the last payment made to the date of the semi-annual instalment of interest falling due immediately preceding the second Monday in November, 1849, except on the Interest Treasury Notes, on which we allowed interest to the 1st of January, 1841, as all holders of this character of notes were required to fund them by that time, and the appropriation for the further payment of the interest on said notes, was cancelled.

It may be proper to remark that we have attached the same value to the interest which had accrued on the several classes of liabilities that we attached to the liabilities themselves.

It is necessary that some mode of assignment of the certificates of indebtedness issued by us, should be prescribed by law. It is the wish generally of the holders of these certificates, that a simple endorsement by the original claimant on the back of the certificate, should constitute a valid assignment, and be regarded as evidence of ownership in the hands of a third party. We can see no objection on the part of the Government to the establishing of this mode of transfer, and therefore respectfully recommend that it be adopted.

Supposing that all the claims against the late Government as



shown by the official records including the amount of supposed unaudited claims outstanding, had been filed as required by law, and assigning each class of those not filed, the same equivalent value we have to those filed, the debt would then be as follows:

	OSTENSIBLE.	PAR VALUE.
1st Class Claims filed, including interest	\$6,725,933 37	3,021,036 96
2d " " "	343,407 77	285,734 27
3d " " "	144,136 29	144,136 29
Claims not filed,	3,842 217 28	2,149,788 49
Total Debt including amount filed and that not filed,	\$11,055,694 71	\$5,600,696 01

All of which will more fully appear by reference to the accompanying statement, marked "A."

Accompanying this communication is also a Register of the several claims filed and acted upon by us, which we respectfully request may be returned, when the same shall have been examined by the Legislature.

We are, respectfully, your ob't servants,

JOHN M. SWISHER, Auditor.

JAMES B. SHAW, Comptroller.

## A.

*Statement of the Debt of the late Republic of Texas, exhibiting the original amount thereof, the portion redeemed, and the balance outstanding, after deducting the amount filed with the Auditor and Comptroller, under the provisions of the Act, approved March 20, 1848, to ascertain the Debt of the late Republic of Texas.*

## AUDITED DRAFTS.

Amount of Audited Drafts issued by the Auditorial Departments, from the organization of the Government, to the 19th of February, 1846, (exclusive of those issued under the Exchequer system—see Note.)	\$7,674,802 04
Am't of Drafts issued by the General Council in the years 1835 and '36,	6,980 06
Amount of stock issued to Swartwout and others under special law,	13,948 32
Amount of stock issued in Redemption of Land Scrip,	66,400 00
Amount Audited in favor of sundry persons at the 2d session of the Legislature,	72,077 15
	<hr/> 7,834,207 57
From the above the following deductions are to be made :	
Amount paid at the Treasury,	5,985,131 21
Amount paid into the Treasury received in collection of the Revenue and cancelled,	489,804 76
Amount paid into the Treasury received in collection of the Revenue and destroyed,	146,517 90
Am't invested in the 10 per ct. Fund, created by act of June 7, 1837,	835,500 00
Am't invested in the 10 per ct. Fund, created by act of Feb. 5, 1840,	45,600 00
	<hr/> 7,502,553 87
	<hr/> 331,653 70
Less amount filed with Auditor and Comptroller, including the amount Audited at the 2d session of the Legislature,	122,413 53
Balance of Audited Paper in circulation,	<hr/> \$209,240 17



## TREASURY NOTES.

Amount issued at different times and deposited in the Treasury for disbursement,	4,717,939
From the above the following deductions are to be made :	
Amount redeemed at the Treasury and cancelled,	772,439 00
Amount invested in the 10 per cent. stock, created by act of 5th February, 1840,	777,080 00
Amount invested in the 8 per cent. stock, created by act of 5th February, 1840,	22,800 00
Amount received in collection of the Revenue and destroyed,	483,074 00
Amount due by Collectors and likely to be paid over, including the probable amount to be received from Land Dues and Patents,	165,000 00
	<hr/> 2,220,393 00
	2,497,546 00
Less amount filed with Auditor and Comptroller,	1,832,953 00
	<hr/>
Balance of Treasury Notes in circulation,	\$664,593 00

## EIGHT PER CENT. TREASURY BONDS.

Amount issued of this description of Liabilities,	849,900 00
Amount received in collection of the Revenue and destroyed,	40,100 00
	<hr/> 809,800 00
Less amount filed with Auditor and Comptroller,	642,000 00
	<hr/>
Balance of 8 per ct. Treasury Bonds in circulation,	\$167,800 00

## FUNDED DEBT.

## 10 per cent. Consolidated Stock:

Am't issued of the 10 ten per cent. Consolidated stock for the redemp- tion of Audited Drafts under the provisions of an act, approved June 7, 1837,	757,151 63	
From which should be deducted the following: Amount redeemed by issuing land- scrip, and destroyed,	1,500 00	
	<hr/>	755,651 68
Add amount of this character of stock issued to Swartwout and others,	13,948 32	
Add amount issued in Liquidation of Land Scrip,	66,400 00	
	<hr/>	836,000 00
Less amount received in collection of the Revenue,		10,000 00
		<hr/>
		826,000 00
Less amount filed with the Auditor and Comptroller.		557,651 19
		<hr/>
Balance in circulation of the Consolidated Fund,		\$268,348 81

## TEN PER CENT. STOCK,

*Created by the act of February 5, 1840.*

Amount issued of this character of stock for the redemption of Treas- ury Notes and Audited Paper,	818,400 00	
From which should be deducted the following: Amount redeemed by issuing Land Scrip therefor,	1,400 00	
	<hr/>	817,000 00
Less amount filed with Auditor and Comptroller,		652,400 00
		<hr/>
Balance in circulation of the 10 per cent. Stock,		\$164,600 00



## EIGHT PER CENT. STOCK,

*Created by act of February 5th, 1840.*

Amount issued of this character of stock, for the redemption of Treasury Notes,	27,080 00
Less amount filed with Auditor and Comptroller,	22,780 00
	<hr/>
Balance of 8 per cent. stock in circulation,	\$4,300 00

## MISCELLANEOUS,

*Or debts which may be considered Foreign.*

Amount borrowed from the Bank of the United States, for which Sterling bonds were issued,	457,380 00
Amount filed with Auditor and Comptroller,	457,380 00
	<hr/>
Amount claimed by James Holford and associates for their purchase of the steamer "Zavala,"	*195,907 00
Amount filed with Auditor and Comptroller,	195,907 00
	<hr/>
Amount claimed by F. Dawson and others, for the payment of Naval vessels furnished, being double the amount of the original contract, claimed on account of the Government being unable to pay at maturity, for which two bonds of \$280,000 were issued,	560,000 00
No portion of this claim has been filed with the Auditor and Comptroller,	" "
	<hr/>
Balance remaining in circulation,	\$560,000 00
Amount advanced by L. S. Hargous and G. B. Lamar, for the benefit of the Texian Prisoners in Mex- ico, as Audited by act of Congress,	10,680 00
Amount of Bonds issued in 1836 by Commissioners Austin and Archer,	3,520 00
	<hr/>
	14,200 00
Amount filed with Auditor and Comptroller,	\$14,200 00

## INTEREST ON LIABILITIES,

From the commencement of Interest on the date of the last payment thereof, to the 1st of September, 1849. On such of the Liabilities as have not been filed under the provisions of the act, etc., and issued to bear an interest.

Interest on 8 per cent. Treasury Bonds, outstanding to 1st Sept., 1849, $8\frac{3}{4}$ years,	117,285 00
Interest on 10 per cent. Consolidated Stock, outstanding to 1st Sept. 1849, $9\frac{1}{2}$ years,	254,930 60
Interest on 10 per cent. Stock of February 5, 1840, 9 1-6 years,	150,883 33
Interest on 8 per cent. Stock of February 5, 1840, 9 years,	3,096 00
Interest on 10 per ct. Bonds issued to F. Dawson, for Naval vessels, 10 years and $9\frac{1}{2}$ months,	604,333 33
Total interest on Liabilities in circulation,	\$1,130,528 26

## UNAUDITED CLAIMS.

Probable amount of unaudited demands due for Military Services, supplies furnished the army and other Military claims, including Santa Fé and Mier Expeditions, according to the rates allowed,	600,000 00
Probable am't of unaudited claims due for Naval services, supplies furnished the Navy, and other Naval claims,	200,600 00
Probable am't of unaudited demands other than those mentioned above, civil in their character.	230,000 00
	1,030,600 00
Am't of 2nd class claims Audited, (par value,)	113,656 67
Am't of 3d class claims Audited,	45,136 29
Probable am't of unaudited claims filed not yet examined,	200,000 00
	358,792 96
Probable am't of unaudited claims remaining, outstanding,	\$671,807 04



## RECAPITULATION,

Of the foregoing amounts which have not been filed and are yet outstanding:

Audited Drafts,	209,240 17
Treasury Notes,	664,593 00
Eight per cent Bonds,	167,800 00
Funded Debt of June 7, 1837,	268,348 81
10 per cent. Stock of February 5, 1840,	164,600 00
8 per cent, " " "	4,300 00
Bonds issued to F. Dawson, for Naval vessels,	560,000 00
Unaudited Claims,	671,807 04

Total claims not Audited and outstanding,	2,711,689 02
Add interest, which has accrued on the above	
Liabilities issued to bear an interest,	1,130,528 26
Total amount of principal and interest yet outstanding,	\$3,842,217 28

Average rate at which each class of the foregoing Liabilities have been available to the Government, according to the value assigned similar claims by the Auditor and Comptroller; also, showing the amount of Liabilities already filed with said officers, and the total amount of the entire debt, supposing all the claims had been presented and filed, as required by the provisions of the act of March 20, 1848, for ascertaining the Debt of the late Republic of Texas.

<i>Claims which have not been filed.</i>	<i>Ostensible Face Value.</i>	<i>Equivalent Value.</i>
Audited Drafts, rated at par as having been so available,	209,240 17	209,240 17
Treasury Notes rated at 25 cents. as having been so available,	665,593 00	166,398 25
Eight per cent. Bonds, rated at 20 cents as having been so available,	167,800 00	33,560 00
Funded Debt of June 7, 1837, rated at 70 ct's as having been so available,	268,348 81	187,844 16
8 and 10 per cent Stock of February 5, 1840, rated at 30 ct's as having been so available,	168,900 00	50,670 00
Unaudited claims, estimated on a par basis,	671,807 04	671,807 04
Bonds issued to F. Dawson, for Naval vessels rated at 50 cents on the dollar,	560,000 00	280,000 00
Total ostensible and equivalent value of Principal of outstanding,	\$2,711,689 02	1,599,519 62
Interest on 8 per cent. Treasury Bonds, say \$117,285, at 20 cents on the dollar.		
Interest on 10 per cent Consolidated Stock, say \$254,930, at 70 cents on the dollar.		
Interest on 8 and 10 per cent Stock, created by act of February 5 1840, say \$153,979, at 33 cents on the dollar.		
Interest on Dawson Naval Bonds, say \$604,333 33, at 50 cents on the dollar,	1,130,528 26	550,268 87
Total ostensible and equivalent value of Principal and Interest of claims not presented,	\$3,842,217 28	2,149,788 49

## CLAIMS FILED WITH AUDITOR AND COMPTROLLER,

*First Class.*

Audited Drafts,	50,336 38	46,791 98
Treasury Notes, first issue,	31,980 00	31,980 00
Treasury Notes, second issue,	286,272 00	143,136 00
Treasury Notes, third issue,	1,514,701 00	378,675 25
8 per cent Bonds, (Treasury)	642,000 00	128,400 00
Funded Debt of June 7, 1837,	551,287 69	385,901 38
Funded Debt of June 7, 1837, (known as Swartwout Stock,)	6,363 50	6,363 50
8 and 10 per cent Stock, created by act of February 5, 1840,	675,180 00	202,554 00
Bonds issued to the Bank of the United States under the several acts authorizing a loan of \$5,000,000,	457,380 00	400,000 00
Bonds issued under the same authority as above, for the steamer "Zavala,"	195,907 00	97,953 50
Bonds issued by Commissioners Austin and Archer, in 1836,	3,520 00	3,520 00
For advances to Texian Prisoners in Mexico, by L. S. Hargous and G. B. Lamar,	10,680 00	10,680 00
Total ostensible and equivalent value of principal of claims filed,	\$4,425,607 57	1,835,955 61
Interest accrued on the above claims issued to bear an interest,	2,300,325 80	1,185,081 35
Total ostensible and equivalent par value of principal and interest of 1st class claims filed,	\$6,725,933 37	3,021,036 96

*Second Class.*

Am't of 2d class claims filed and acted upon,	171,330 62	113,657 12
" " " " audited by Legislature,	72,077 15	72,077 15
" " " " filed not acted upon (estimated)	100,000 00	100,000 00
Total ostensible and equivalent value of 2d class claims filed,	\$343,407 77	285,734 27

*Third Class.*

Am't of claims of the 3d class filed and acted on,	44,136 29	44,136 29
" " " " " not acted on (estimated)	100,000 00	100,000 00
Total amount of 3d class claims filed,	\$144,136 29	144,136 29
Total amount of ostensible and equivalent value of all claims filed,	7,213,477 43	3,450,907 52
Also, total amount of ostensible and equivalent value of all claims not filed (as above,)	3,842,217 28	2,149,788 49
Total ostensible and equivalent value of entire Debt, including the amount filed and that not filed,	\$11,055,694 71	5,600,696 01

## RECAPITULATION.

	<i>Ostensible Value</i>	<i>Par Value</i>
Amount of claims not filed as above,	3,842,217 28	2,149,788 49
" of 1st class claims filed (including interest)	6,725,933 37	3,021,036 96
" of 2d class claims filed,	343,407 77	285,734 27
" of 3d class claims filed,	144,136 29	144,136 29
Total Debt,	\$11,055,694 71	5,600,696 01
Average value in Par Funds of claims filed, 47 6-7 cents on the dollar.		
" " " " " not filed, 55 3-4 cents on the dollar.		
" " " " of Total Debt, 50 3-5		



## E.

A list of persons owning Consolidated Stock, created by act of 7th June, 1837, which was classified by the Auditor and Comptroller at 70 cents on the dollar, and which should be allowed at par :

Jesse Holderman,	10,000
Henry Raguet,	3,000
J. H. Polly,	400
Kitty McCoy,	400
John J. Linn,	1,800
Joshua H. Davis,	1,400
John W. King,	12,300
Joseph H. Barnard,	200
Aaron Calvin,	1,100
	<hr/>
	\$30,600

JOHN M. SWISHER, Auditor.

JAMES B. SHAW, Comptroller.

## SANTA FE CORRESPONDENCE:

*Governor Wood to President Polk.*

EXECUTIVE DEPARTMENT,  
Austin, March 23, 1848. }

To His Excellency, JAMES K. POLK,

*President of the United States :*

Sir—The Legislature of the State of Texas, at its session just closed, passed laws to organize into a county the territory of Santa Fé, and to establish therein a Judicial District; and as rumors have reached this State of an attempt to establish there a separate government, it is apprehended that impediments may be thrown in the way of the contemplated organization. In view of such a contingency, the Legislature of Texas made it the duty of the Executive, by the enclosed Joint Resolution, to request your Excellency to issue orders to the military officers stationed in Santa Fé to aid the officers of Texas in organizing the county of Santa Fé and the Eleventh Judicial District of the State of Texas, and in enforcing the laws of this State, if it should be necessary to call upon said officers of the United States to put down any resistance to the laws of Texas.

I have the honor, therefore, to request that your Excellency will issue to the military officers of the United States stationed in Santa Fé, orders conformable to the views of the enclosed Joint Resolution, and to the end that the State of Texas may, in no wise, be embarrassed in the exercise of her rightful jurisdiction over that territory.

I have the honor to be, with high consideration,

Your Excellency's obedient servant,

GEO. T. WOOD.



LEXINGTON, Missouri, Sept. 22, 1848.  
 To the Hon. W. D. MILLER,  
*Secretary of State.*

Dear Sir.—In the statutes forwarded to me by yourself and Mr. Webb, to St. Louis, I find the acts of the first session of the Legislature missing. You will please forward a copy by mail to Wm. S. Russell, Lexington, Mo., who will forward them to me by the first individual going out. I will start for Santa Fé about Wednesday next. The Indians are quiet on the plains, and I think we will have a pleasant trip out; and I trust from present information we will have but little difficulty in organizing. If Mr. Webb is at Austin, you may say to him, that it will not be necessary for him to go out before spring.

Yours truly,

SPRUCE M. BAIRD.

*Governor Wood to President Polk.*

EXECUTIVE OFFICE, Austin, Oct. 6th, 1848.  
 To his Excellency, JAMES K. POLK,  
*President of the United States:*

Sir—The people of Texas have observed with much surprise the manifestation of a disposition on the part of some of the public men of the Union, to deprive them of a large and valuable portion of their territory, by prescribing for this State new and hitherto unrecognized boundaries; and their mortification is even greater than their surprise, at the disregard of right and the violation of faith involved in this attempt.

That a certain boundary was determined upon and clearly defined and prescribed as such by the legitimate authority in Texas, is admitted on all hands; and that this same boundary was recognized by the Federal Government by the most solemn acts, and on more than one occasion, is capable of recorded proof.

From the very dawn of our revolution, equally amidst the disasters and triumphs of our arms in its progress, the Rio Grande from its source to its mouth was insisted on as our western boundary; and in the darkest hour of that unequal struggle, a spirit so craven was not to be found in our ranks, who would have been satisfied with less. So universal and radical was this sentiment, that to have receded from this boundary, would have been regarded as scarcely less inglorious than to have compromised the very principles of the revolution itself.

To have obtained peace and independence with such a boundary as that which is sought in some quarters to be foisted upon

them, would have been regarded at any period of their separate existence, as a victory without honor and a triumph without glory.

At the first session of our Congress, "An act defining the boundary of Texas" was passed, declaring our boundary as commencing in the Gulf of Mexico three leagues from land, to the mouth of the Rio Grande, thence up the principal stream of said river to its source, thence due North to the 42d degree of North latitude.

This then was our only boundary—our rightful, because our lawful one, and continued so without modification or abatement up to the period of the adoption of the annexation resolutions and the Constitution of the State, and then, if affected at all, only to be re-assured by the first and re-asserted by the latter. The laws and institutions of a nation constitute her political identity as well as her political existence. They and those who represent them, are the only true exponents of her rights and her pretensions.

By these the Government of the United States were apprised of our boundary, and only through these could they acquire any knowledge on the subject at all; and thus advised, that Government, in 1837, acknowledged our independence; and so far as it was concerned, became, thereby, forever concluded from setting up any thing in opposition to it.

By the resolutions of annexation it is provided that "the territory properly included within and rightfully belonging to the Republic of Texas, might be erected into a new State, to be called the State of Texas." A condition was coupled with these that "the Government of the United States should have the right to adjust all questions of boundary that might arise with other Governments." We might justly insist that this condition should be construed strictly; for that such is the rule no one will deny. Still, give to it the greatest possible effect, and we are yet unable to bring the adjustment of the question of boundary between Texas and the General Government, in this instance, within its scope, for the reason, that so far as this boundary is concerned, there can arise no conflict at all.

The object and purpose of this reservation in the resolutions, cannot be misconceived. It was asked on the one hand and yielded on the other, in order that the Government of the United States might not have to approach the settlement of her actual or prospective difficulties with Mexico, clothed with only a qualified and imperfect power of adjustment. In a spirit of confidence which she hopes never to have occasion to regret, Texas constituted the Federal Government her agent and trustee in the adjustment of her boundary. And had that Government, induced



by any of those high considerations of justice or national policy, in exercising that trust, deemed it proper to yield a portion of the territory claimed by Texas, remote from her settlements, and making fair compensation therefor, as she would have been bound to do, not an expression of dissatisfaction would have been heard from her. This was a liberal and humane offering which she was prepared to make on the altar of peace. Construe this condition in any other wise, and suppose the power of adjusting our boundary to be a general one, Texas occupies a strange and anomalous position in the Union, unlike that of every other State. Instead of being a co-equal with them, she is made a mere appendage; dependant for her very existence upon the capricious favors of power.

Standing then in the relation of an agent or trustee towards Texas, the General Government in any treaty or negotiation in regard to boundary, could not acquire a right to territory within limits even claimed by her, much less where that claim had been acknowledged on their part. To permit this to be done, would be a subversion of the settled principles of law and equity in such case. For it would be to allow the agent to contract against the rights of his principal, the trustee against those of his *cestui que trust*, the guardian against those of his ward, and to divert their acquisitions in these capacities to their own use.

If this position be true, then there cannot exist a shadow of doubt that by the late treaty of peace with Mexico, the right of Texas to the line set up in her laws and re-asserted in her constitution, became absolute and perfect.

Independent of the effect upon this question of the recognition by the United States Government of the independence of Texas in 1837, that Government has, as I will proceed to show, by fair deductions from some acts and by the direct force of others, recognized the claim of Texas as set up by her laws.

The resolutions of annexation provide, contingently, for the division of Texas into five States of *convenient* size; a provision evidently made with reference to our asserted boundary; for it would have involved an absurdity to have made it with reference to that within which the attempt is being made to restrict us, embracing as it does scarcely territory enough for *one* instead of five States of convenient size.

Equally absurd and nugatory is another condition of these resolutions, providing that in the State or States formed out of our territory North of 36 deg. 30 min., slavery or involuntary servitude shall be prohibited, had it not been made with a like reference to boundary recognized as established above that line. To

suppose otherwise is to adopt the unreasonable presumption, that the parties, contracting through these resolutions, made a subject of arrangement, territory in which neither the one, nor the other had any right, and to convict the Congress of the United States of doing and the people of Texas of assenting to an inept, a vain, and a useless thing.

Again, the Congress of the United States, with rare unanimity, and without reference to party, declared, on the 13th day of May, 1846, that war had been commenced by the act of Mexico. The act upon which this declaration was founded, and by which it could only be sustained, consisted in the attacking our army within the territory of the United States, and the declaration could only be made true by the assumption that the Rio Grande was the boundary of Texas, and the territory east of it a portion of the United States.

And I am certain, that the Government of the United States will never permit the reproach to be recorded in history against her, that she charged Mexico as an aggressor, and visited upon her with the sword the fearful consequences of an invasion of her soil, and afterwards when needing no such pretext and seeking a different end, she sought to repudiate the very title by which the truth of her declaration and her justification before the world could be established; and finally the Congress of the United States, on the 29th day of December, 1845, and by which the act of annexation became final, accepted and ratified our State Constitution by which "all laws and parts of laws now in force in the Republic of Texas, which are not repugnant to the Constitution of the United States, the Joint Resolutions for annexing Texas to the United States, or to the provisions of this Constitution, shall continue and remain in force as the laws of this State, until they expire by their own limitation, or shall be altered or repealed by the Legislature thereof." This act of acceptance and ratification cannot amount to less than that the Congress of the United States recognize in its provisions nothing against the Constitution of the United States—nothing in the shape of pretensions which that body was not willing to admit and endorse.

I have thus presented, as I conceive fairly, the true questions involved in this matter, and earnestly solicit the attention of your Excellency to them, and to the necessity, at an early day, of disposing of this vexed question, in some authoritative and final manner.

This question of boundary, though seemingly only one of interest, is nevertheless to Texas a matter of honor. Encumbered with a large national debt, contracted in the course of her revo-



lution, she has to look to her public domain as her only resource for its payment, and the acquittance of her obligations to those who generously aided her in her struggle. This consideration will render the acquiescence of Texas in any measure to obtain from her any portion of her territory below 42 deg. or east of the Rio Grande, without ample compensation, and on other conditions by her to be imposed, utterly unattainable, and I am not authorized to say that it could be even obtained for that.

The last Legislature of the State passed an act to create and organize the county of Santa Fé; and to insure the object contemplated, the Executive of this State was instructed to request the President of the United States to issue orders to the military officers stationed in Santa Fé to aid the officers in organizing the county of Santa Fé and the 11th judicial district of the State of Texas, and in enforcing the laws of the State; "and if necessary to call upon said officers to put down resistance to the laws of Texas," which was transmitted to you on the 23d of March, 1848.

In pursuance of law, Hon. Spruce M. Baird was appointed Judge, and James W. Webb, Esq., chosen District Attorney for the Eleventh Judicial District, that being the county of Santa Fé. These gentlemen are now on their way to enter upon the discharge of their duties. To the former is confided by the law, creating the county of Santa Fé, the duty of its proper organization. And I embrace the present opportunity to repeat the request already made that you will instruct the United States officers in Santa Fé to extend every lawful aid to Judge Baird, which he may have occasion to require, in furtherance of the organization with which he is charged.

And, sir, I cannot close this communication without rendering to you the thanks of the people of Texas for the zeal which you have manifested, on all proper occasions, for our interests, and especially for the favorable sentiments which you have thought proper to express in your message to the Congress of the United States at its late session.

I have the honor to be, with high consideration,

Your Excellency's obedient humble servant,

GEO. T. WOOD.

SANTA FE, Texas, November 10th, 1848.

To the Hon. W. D. MILLER,

*Secretary of State.*

Dear Sir.—I arrived here this evening after an arduous journey across the plains, and having an opportunity of sending a letter in the morning, I avail myself thereof, to drop you a few

lines. I have not time to give you much information as to the face of the country or its probable resources, but will do so at a future time; my present purpose being chiefly to let you know that I am here, and about to assert the jurisdiction of Texas over this country. Colonel Washington is acting as Governor at present, under the former organization of General Kearny, which I think is a little extraordinary in its character. I will send you a copy of Gen. Kearny's code as soon as I can procure one. I have become acquainted with but few individuals as yet, but will devote some time to that purpose before I take any steps towards an organization. I understand there are some opposed to our claim and some in favor. I shall use every prudent step to accomplish the business for which I came, and apprise you of my progress at every opportunity. I wrote to you formerly, to forward me a copy of the statutes of the first Legislature, to the care of Wm. Russell at Lexington, Mo. If you have not done so please attend to it immediately, and if the statutes have been published in Spanish, and the decisions of the Supreme Court are published, forward them to the same place and they will be sent to me.

Yours truly,

SPRUCE M. BAIRD.

P. S.—A mail will leave about the 20th instant, by which I will write you again more fully, and be enabled to give you some definite information as to the public feeling. S. M. B.

HEAD QUARTES, 9th Military Department, }  
Santa Fé, 22d November, 1848. }

To S. M. BAIRD, Esq.

Sir.—Your communication of this date has been received, and through courtesy permit me to say, that the Government established by Gen. Kearny over the Territory of New Mexico, by orders from the President of the United States, so far from having been superceded by the late treaty with Mexico, has by the most solemn acts of our national Executive, since that peace, been declared actually to exist. Therefore, in the exercise of the powers with which I find myself legally invested, I shall continue the existence of the Government over the Territory of New Mexico at every peril, and shall only desist, when the Executive or the Supreme Legislative power of the United States shall so ordain.

I have the honor to be, very respectfully,

Your obedient servant.

J. M. WASHINGTON,

Bvt Lt. Col., U. S. A., Commanding.



SANTA FE, December 7th, 1848.

To the Honorable W. D. MILLER,

*Secretary of State :*

Sir.—The undersigned respectfully beg leave to represent, that there are situated within the territory claim by the State of Texas, lying between the Rio Grande and Rio Puerco, or as is called here, the Rio Pecos, some Salines or Salt Lakes, which the undersigned are induced to believe might be made a source of considerable revenue to the State at no distant period, if proper measures were adopted for that purpose, and if those lakes be reserved by the Government. The precise locality of those lakes the undersigned are not fully and definitely apprised of, not enough so at this time to specify them either by name or their locality with certainty, as they have hitherto and up to this time been almost exclusively known and resorted to by Mexicans and Indians, for the purpose of supplying themselves. The undersigned are informed however, that the lakes referred to are situated between the Rio Grande and Puerco, the town of Santa Fé being not far from the head waters of either. The lakes lie below Santa Fé and adjacent to the Mexican border, and supply a large portion of Northern Mexico with salt, for example, the towns of Chihuahua and Paso Del Norte, and others. They get it without paying any consideration whatever, by going in companies sufficient for self-protection against the Indians, and making the salt by evaporation and dripping, the water being so strong as to be in a constant state of crystalization. These lakes are in the heart of the Apache country, who are hostile and a warlike tribe. There can be any quantity of salt procured by adopting proper measures and constructing the necessary improvements, to supply all the surrounding country including Santa Fé, which now depends to some extent on the Missouri trade for a supply, a large scope, in fact all Northern Mexico and perhaps the entire Rio Grande valley. For though there are other Salines, yet we are informed they cannot compete with the Salines referred to in the facilities of making, and the quality of the salt. These Salines according to the information we have on the subject are two in number, of such character that unless we had the privilege over a large scope of country, we could not prevent others from getting salt, and hence they could not be profitable to either the Government or any one working them; under existing circumstances they are almost entirely useless to the population of the United States, but are used almost exclusively by the citizens of Mexico and hostile Indians.

After thus laying all the information we have on the subject

before you, our object is to ask permission to work such Salines as may be profitable to the Government and the undersigned within the scope of country above specified, under the sanction and authority of the Government, on such terms as may be thought compatible with the interest of the Government and the undersigned; and for the purpose of arriving at a just conclusion as to the terms upon which such authority should be granted, we beg leave here to state that they are situated in an uninhabited region in the heart of the Apache nation, and that it would require some force and fortifications to protect the Salines and those employed at them. It would also require some time and a good deal of expense to put them into successful operation, and to establish a certain market. They would have to be protected against both Indians and Mexicans, and could not yield much profit, taking into consideration the necessary expenses, for several years to come. We therefore propose if the necessary sanction or authority be granted us, to put them into operation within one year after we shall receive such authority; to furnish a sufficient force to repel the Indians, etc., at our own expense, and likewise make the necessary improvements for the gratuitous use of such Salines as we may find it profitable to work for the term of five years, with extension of the same powers in all of ten years, paying five per cent. on the nett proceeds for the last five years, with the privilege of renewing the contract thereafter upon such terms as may be agreed upon, binding ourselves under such bonds and penalties as the Government may impose for the faithful performance of our engagements, and for the rendition of a true account and prompt payment of all such dues as may justly accrue to the Government. The necessary capital to put these things into operation, we can control at any time. The propositions are submitted as the basis of a contract which may be varied if necessary, and in anticipation of course of the ultimate establishment of the claim of Texas to this country, all of which is respectfully submitted. You will please answer us immediately, by directing your letter to Spruce M. Baird, Santa Fé, care of Mr. C. W. Boyers, Independence, Missouri.

WILLIAM McNEES,  
J. J. BOWDRY,  
THOMAS ROWLAND,  
WM. O. ARDINGER,

G. H. PEACOCK,  
SPRUCE M. BAIRD,  
A. C. THOMAS,  
C. W. BOYERS.



SANTA FE, December 10, 1848,

To Hon. W. D. MILLER,

*Secretary of State :*

Dear Sir.—Having met with a favorable opportunity of sending another letter across the plains, I take the liberty of troubling you again though I have no news of interest to write. I addressed a note to Col. Washington in regard to organizing the county of Santa Fe, in answer to which he informed me that the Government established by Gen. Kearny was still in force, and that he would enforce it at every hazard. Consequently I must wait until the matter be settled in Congress or he has other orders from the President, or until I have further instructions from the Government of Texas, otherwise the jurisdiction of Texas and the United States would come in direct conflict. There will be no difficulty in organizing if the sanction of the General Government be had. Many, both Americans and Mexicans, I find are anxious to come under the jurisdiction of Texas. Please forward me the statutes of the first session of the Legislature, and also the Governor's Proclamation to the Santa Feans. I also enclose to you an application for a contract, or lease for certain Salines from the Government, which I hope you will be kind enough to lay before the Government, and cause it to be attended to so far as may be in the power of the government. I know not how far the government is authorized to make disposition of Salines etc. If the Government should conceive that it has no authority on the subject, it can make the lease or grant the authority subject to a confirmation of the Legislature. The men who wish to engage in the matter are men of influence and standing, and some of them have capital. Mr. McNees sustains an unexceptionable character, and was at one time Governor of New Mexico. The Salines we wish to work are all in a wilderness, but surrounded with some fine lands which would be brought into notice by working the Salines in question. The resources of New Mexico are much greater than I had anticipated. Her mineral wealth will be immense when conducted by enterprising and scientific men. You will please give that attention to the matters herein referred to, that you may think they deserve.

Yours respectfully,

SPRUCE M. BAIRD.

—  
SANTA FE, December 18, 1848.

To his Excellency, GEORGE T. WOOD,

*Governor of the State of Texas :*

Dear Sir.—I have been at this place a little over one month,

and have taken some pains to inform myself about the country. The population of New Mexico amounts to near seventy thousand, the greater part being on this side of the river. The population of Santa Fe is about four thousand. From the best information I can get on the subject, it is about five hundred miles from here to Austin and the route entirely practicable, and there is nothing to be done to divert the trade to this point from Missouri, but to view out the route to San Antonio or the head waters of the San Saba. Hunters and traders go from here to the frontier of southern Texas every year; news comes from that region astonishingly quick. We have long since heard the news of a battle fought this fall between the Texians and Camanches, in which the Indians report their loss at three hundred. We have also heard of the arrival of Col. Hays at the Presidio del Norte, and of the passage of a traveller from San Antonio to Chihuahua in seven days. This is not astonishing when we know that Mr. Aubry of this place, passed last fall from here to Independence in five days and thirteen hours, a distance of at least 850 miles. The country here is mountainous and broken, good land is confined to valleys. Mineral wealth of almost every kind is abundant. It is perhaps the best sheep and wool growing country in the world. Such are the aridity and salubrity of this clear mountain atmosphere, that disease is almost unknown among animals; and would be equally so among men, but for intemperance and libertinism. But the most continuously fertile country I have ever seen lies between Missouri and the mountains, though destitute of wood and water in a great measure, though there is an abundance of coal, and water can be had by digging. The Indians about here are all hostile except the Pueblos. Gov. Washington is in command of the post here now, and will exercise jurisdiction civil and military, over all New Mexico, until otherwise instructed by the General Government. I shall consequently wait for instructions from the Government of Texas. There will be no difficulty in organizing under the sanction or mere permission of the General Government. Texas stock is rising rapidly. In fact all their attempts here to organize territorial governments, have been made by men who were trying to run ahead of fame, and have invariably been abortions except Gen. Kearny, and that was a monster. We learned on yesterday through Mexican reports that Cass is elected: *so mote it be*. Salazar who had the Santa Fe prisoners murdered and so cruelly treated, lives not far from here abhorred by all good men. Armijo lives sixty miles south at Albuquerque, but thinks his life and property in danger from the Texians, and will move shortly. Permit me to call



your attention to a communication addressed to Mr. Miller in reference to certain salines—which he will no doubt show to you. I think it is a matter worthy of the serious consideration of the Government, and perhaps by getting the lease sought by us I can in some degree repair the loss I have suffered in coming out here. Though I complain not, it has been much more expensive than I anticipated. I have requested Mr. C. W. Boyers, whose name you will see to the representation made to the Government through Mr. Miller, to correspond with you on the subject of those Salines. He lives at Independence, Mo., but has been out here for some time and starts back this morning. If you should desire any further information in reference to those Salines, you can obtain such by addressing Mr. Boyers at Independence, Mo., or me through his care at this place. If you let us have the lease of the Salines at all, (which I hope you will not deny us,) it is important that we should have information of your action on the subject as soon as possible. And it is also important that we should have the lease time enough to commence operations next summer. I shall try to come down to Austin next winter, at which time any further regulations in reference to the Salines can be made if necessary. Please take this matter seriously into consideration, and do what you can for us in the premises, and you will infinitely oblige your sincere friend, and humble servant.

SPRUCE M. BAIRD.

INDEPENDENCE, Missouri, Feb. 6th, 1849.

To the Hon. W. D. MILLER,

*Secretary of State :*

Dear Sir.—I send you by this day's mail, a petition from Ex-Governor McNees, Hon. Spruce M. Baird and others, praying for a grant to improve and work certain Salines or Salt Lakes, situated in New Mexico between the Rio del Norte and the Puerco or Pecos rivers. These Salines or Salt Lakes are situated in an uninhabited region of New Mexico, in the Apache country, and can only be visited by the citizens of New Mexico and the State of Chihuahua, (who resort to them to procure their annual supply of Salt) in companies sufficiently large for protection from the Indians.

It is the intention of the company to commence fortifying and improving these Lakes immediately, provided a grant be obtained on the terms set forth in our petition. Being one of the company and the only one now in the States, I was requested by them to correspond with you on the subject, and request an answer at your earliest convenience, that I may be able to advise with them



on the subject. If there is any information wanting, not set forth in the petition, you will please advise me, and if you deem it necessary that I should visit your city in order to procure the grant, I will do so, provided I hear from you in time. Judge Baird will probably return to the States early in the spring. He is anxious to hear from you and myself before leaving Santa Fe.

I arrived here a few days since, having left Santa Fe on the 18th of December. Every thing quiet, business at Chihuahua and Santa Fe exceedingly dull—the country overstocked with merchandise of every description. The winter has been very severe, snow on the plains generally two feet. Judge B. in fine health. Your early attention to the above will confer a very great favor on your friend, and obedient servant,

C. W. BOYERS,

for the Company.

—  
STATE DEPARTMENT,

Austin, March 14th, 1849. }

To the Hon. JOHN W. HARRIS,

*Attorney General:*

Sir.—Application has been made to the authorities of this State, by certain citizens of the county of Santa Fe, for the privilege of working certain Salines, or Salt mines, situated between the Rio Puerco (or Pecos) and Rio Grande. These persons propose to work the Salines under a lease from the State, and to pay into the State Treasury a stipulated per centage upon the value of the resulting product.

I beg leave to ask your opinion whether the Governor, under the provisions of our laws, possesses the authority to grant such lease and enter into a contract of the kind for a term of years?

I submit for your examination, the proposals above referred to.

I have the honor to be, very respectfully,

Your obedient servant,

W. D. MILLER, *Sec'y of State.*

—  
SANTA FE, March 30th, 1849.

To his Excellency, GEORGE T. WOOD,

*Governor of the State of Texas:*

Dear Sir.—Mr. Love with an express from Fort Brown arrived here a few days past, and brings news up to the 25th of January, and the first certain intelligence of the election of Gen. Taylor. He brings no information as to the final action of Congress in regard to this country. We have had no news from Missouri within the last six months, and all are now convinced as to the



superiority of a southern route through from the Gulf, both for the mail and trade to Chihuahua and this point; an impression that I have labored to produce ever since I arrived here. It is conceded now, that it is not more than seven hundred miles from this point to the Gulf. A southern route will have the advantage of wood, water, grass and climate. I have taken the pains to have published in the paper at this place, some articles on this subject. The best route according to my information on the subject, would be to cross over to the Puerco by the shortest and most practicable route, and then there is no obstruction to this point. I have made diligent inquiry in regard to the country lying between here and the south, and have conversed with men who have travelled to the mouth of the Puerco, and to Washita on Red River. I have also had repeated conversations with Dr. Conley, who crossed from Clarksville to Chihuahua in 1839.—They all describe the several routes as practicable, and over fine country. The only thing to be avoided is the Llano Estacado (or staked plain,) running down between the Colorado and Puerco; and Dr. Conley says, he crossed from the waters of the former to those of the latter in twenty-four hours, and found the Puerco a deep (ten feet) and delightful stream—in fact the valley and country bordering on this latter stream are spoken of by all the Mexicans who have visited it, in terms of rapture. We have some local news here of an interesting character. The winter has been severe, and unusually snowy and rainy. This country at this time is surrounded on all sides by hostile Indians, whose main object however, seems to be plunder. Maj. Beall was dispatched during the winter out upon the Arkansas against the Eutaws, who are reported to have some prisoners, mostly Mexicans, and some two or three Texians (lads), whose names are not known. They refused to give them up, and the Major was dissuaded from making an attack upon them by the agent, lest he should only exasperate them without a sufficient force in the country to hold them in subjection. On his return, Lieut. Whittlesey was dispatched with a company, and had an engagement with them, in which he lost two dragoons and killed eighteen Indians. The Indians have now come down through the mountains in sixty miles of Taos. They have since the battle, killed two men, an old mountaineer, well known as old Bill Williams, the most thoroughgoing man that has ever been in the mountains, and another man. I had this evening a conversation with Maj. Beall's interpreter, who was with him on the Arkansas. He says he saw some Comanche chiefs there, who said they were tired of fighting. From what they could learn, they were led to believe that these Indians



had been badly whipped down south, and had come up for safety. They expressed a great anxiety to make peace with the United States, but could not understand how Texas could be a part of the same, and seemed to be staggered whenever Texas was mentioned to them. On the occurrence of the fight with Lieutenant Whittlesey, Col. Washington, commanding at this post, issued orders for the raising of some five companies of volunteers. Three of those companies have already been raised: one American and two Mexican, and no doubt but the entire amount will be raised. To-night a messenger arrived from the Camanches, who, numbering about one thousand, are some four or five days travel south of this. They are anxious for peace, and want men sent out to treat with them. I have not seen the Governor since this messenger came in, but will see him and urge the propriety of having Texas specially included in any treaty of peace that may be made. We have to-day heard of the murder of Mr. Aubry, the same who passed from here to Independence last fall, in five days and thirteen hours—eight hundred miles; some three others were killed at the same time, this occurred on the road from El Paso to Chihuahua, on the Mexican side. It is not known whether this murder was committed by Indians, whites or Mexicans. A number of persons start from here in a few days to the gold mines of California. We have been, and still are looking for a mail from Fort Leavenworth. All are anxious to know what disposition Congress has made of this country. Texas is rising in the estimation of the people every day. When I arrived here, demagogueing politicians had wrought up a high prejudice against us, telling these ignorant people that we wanted to make slaves of them. I found it as I thought, impracticable to organize at that time, and delayed to hear from Congress. No intelligence has yet come. I am now well convinced that if the news be favorable, only to our claim, that I can in a short time bring about a complete organization under our jurisdiction. I have been by no means idle in advocating our rights by all the means in my power, and flatter myself that I have rarely failed to make good impressions. I have written to you fully often before by men going into Missouri, but am apprehensive that you have got nothing. Mr. Love will proceed from this place to El Paso, thence to Presidio Rio Grande. The reception of this will be evidence that he has got through safe. Boarding is from \$25 to \$30 per month, and bad fare.

You may look out for the coming humbug in regard to the rich mines of this region which are to surpass those of California, and the gold is to be better. And no doubt but there is plenty of



gold here, but I do not believe it is as abundant any where as represented in California, not even in the land of Havilla. I have collected many interesting items here in regard to various subjects, but cannot crowd them into a letter.

Since writing the above last night, the mail has arrived from Missouri. It brings no later news than that brought by the express from Fort Brown. This express has been delayed to day that we may get the news in last night's mail. From the news I am apprehensive that Congress will, or rather has done nothing in regard to the Territories. There will be other persons in within ten days, who will bring all the Congressional news of the last session. If nothing has been done in regard to this country, I shall by Proclamation claim exclusive jurisdiction for Texas at once. I have those proclamations already printed, but at the request of the Governor (military,) have suspended their circulation until Congress can be heard from.

Yours truly,

SPRUCE M. BAIRD.

ATTORNEY GENERAL'S OFFICE,

Austin, April 12th, 1849.

To the Hon. W. D. MILLER,

*Secretary of State:*

Sir.—I have had the honor to receive yours of the 14th of March, together with a proposal accompanying it of several citizens of the county of Santa Fe, for the privilege of working certain Salines, or Salt mines situated between the Rio Pecos (or Puerco) and the Rio Grande. These being the property of the State, it is proposed to lease them from the Governor.

In reply, I must say that I can find in neither the Constitution, nor the laws, any provision investing the Governor with the power to make such lease.

I have the honor to be,

Your obedient servant,

JOHN W. HARRIS,

*Attorney General;*

STATE DEPARTMENT,

Austin, April 14, 1849.

To the Hon. SPRUCE M. BAIRD,

*Judge of the Eleventh Judicial District:*

Sir.—Your communications of the 10th of November, and 10th and 18th December last, have been at hand since the 14th ult. From your letters, we are led to believe that the state of public



feeling in your district, is not as unfavorable to the rights of this State, as it had been represented by certain interested individuals.

It is the wish of the Governor that you will labor to conciliate the people of that remote frontier, and induce them to concur in the organization provided for them by our last Legislature. Their interests, doubtless, will be subserved by a ready and full compliance with our laws.

The obstacles which you mention as in your way, arising from the existing military occupation of Santa Fe by the troops of the General Government, will probably be removed during the ensuing sessions of our Legislature and Congress, if not before.

It is requested that you will not fail to forward to this Department, as soon as may be, the originals, or a copy, of your correspondence with the military authorities of Santa Fe.

With every disposition on the part of Governor Wood to do all in his power to encourage the development of the natural resources of the State, he submitted the proposals of Mr. McNees and others to the Attorney General for advice as to his authority under existing laws, to enter into a contract for improving and working the Salines, between the Puerco (or Pecos) and Rio Grande, for a specified term of years, as desired by those gentlemen. The Attorney General, after a full investigation of the subject, has given it as his opinion that the Governor is not vested with the requisite authority to conclude such an arrangement; and consequently that it will require an act of the Legislature to authorize the contract.

The Governor directs me to say, that he will submit to the Legislature, which meets in this place on the first Monday in November next, any petition and propositions which the parties interested may see proper to forward to him for that purpose, and ask of them action thereon.

I have the honor to be, very respectfully,

Your obedient servant,

W. D. MILLER, *Sec'y of State.*

STATE DEPARTMENT, }  
Austin, Texas, April 14, 1849. }

To C. W. BOYERS, Esq.,

Independence, Missouri:

Sir.—Your letter and the proposals of yourself and others, concerning a lease from this State of the Salt Lakes or Salines lying between the Puerco (or Pecos) and the Rio Grande, were duly received, together with a communication from Judge Baird on the same subject.



I reply, I am instructed by Governor Wood to say that he submitted the question of his authority under existing laws to make such a lease, to the Attorney General, who has decided that the Governor cannot, without further legislative provision, do so.

It will therefore, be proper for you to address yourself by petition directly to the Legislature, submitting your proposals and asking the necessary action thereon.

The Legislature meets in this place on the first Monday in November next. The Governor will communicate to that branch of the Government such petition and proposals as you may forward to him for that purpose.

I have the honor to be, very respectfully,

Your obedient servant,

W. D. MILLER, *Sec'y of State.*

—  
*Governor Wood to President Taylor.*

POLK COUNTY, Texas, June 30, 1849.

To his Excellency, Z. TAYLOR,

*President of the United States:*

Sir,—At the last session of our Legislature, laws were passed organizing the county of Santa Fé, and establishing a judicial district including the same, and Spruce M. Baird, Esquire, was elected Judge, and directed to proceed to the organization of the county of Santa Fé, under the laws of the State. Subsequently to Judge Baird's reaching Santa Fé, he informed the Executive that opposition had been offered him by the military government which at that time, seemed to be in force there by order of the United States, which tended to hinder such organization. This military government was established by order of the President of the United States, in 1847, and was objected to by the authorities of Texas. The latter were informed by the Secretary of State of the United States, that this organization was temporary in its character—only intended to facilitate the United States in prosecuting the war against Mexico, and should be dissolved at the conclusion of peace between the two powers.

This opposition to the authorities of Texas was certainly unlooked for, as it could never have been expected that the Federal Government would lay claim or assert title to that soil which her authorities have, on more than one occasion, solemnly acknowledged and declared to the world to be within the limits of Texas.

The Executive of Texas addressed a communication to President Polk, under date of 6th October last, soliciting such aid for Judge Baird, in enforcing the laws of Texas over Santa Fé, as he might need, by the United States forces stationed in that quar-



ter—to which communication I respectfully beg leave to refer your Excellency. The Executive has to regret that no reply has yet been received to the communication referred to.

This is a subject of the first magnitude to Texas, as she is bound by every moral and legitimate obligation at once to bring her vacant lands into market, that they may be made available to the holders of her public liabilities.

I would beg leave most respectfully, to request of your Excellency, which I now most solemnly do, to offer such facilities to the State authorities in Santa Fé, as may seem to be consistent with the obligations of the Federal Government and the rights of Texas. The Executive deems it unnecessary at this time, to re-discuss the question of boundary and the right of Texas to the soil as claimed by her laws, and acknowledged by the United States. No people would regret more than the people of Texas, a misinterpretation of her rights, in relation to boundary, by the Federal Government, nor can her citizens realize for a moment, that a claim by the Federal Government to any portion of her territory can be seriously urged: Since to yield to a severance of any portion of her soil, would be as humiliating to Texas as it would be unjust on the part of the United States.

An early reply to this communication will enable the Executive to lay before the Legislature, which will convene in November next, the views of the General Government relative to the subject matter referred to, and add additional energy to the already undiminished confidence felt and cherished by the people of Texas in the justice of the Federal Government.

With sentiments of distinguished consideration,

I am your obedient servant,

GEO. T. WOOD.

INDEPENDENCE, Mo.,

October 9th, 1849.

To the Hon. W. D. MILLER,

*Secretary of State:*

Sir,—A short time since I wrote you a letter accompanied by some letters passed between Colonel Washington and myself, one of which contains a pledge on the part of Colonel Washington that no movement prejudicial to the claims of Texas should be made during my absence (he being in command at Santa Fe) by his authority or approbation. Under this I rested satisfied until I should hear from you. I have just been informed by a gentleman from Santa Fe, that regardless of this pledge, an election has been held at Santa Fé for members to a convention



under the sanction of the commandant at that place. This sanction, I am informed, was obtained in this manner: Colonel Washington left Santa Fé on an expedition against the Navajo Indians, leaving Maj. Beall, his subordinate, in command until his return; that in his absence the Major sanctioned this election. I do not attach any great importance to this movement, but it goes a good way to illustrate the conduct of the military posted there in regard to the claims of Texas. While they absolutely prohibit any thing like an organization under the jurisdiction of Texas, they constantly cherish and sanction every movement of those seeking office there, having for its object the creation of the impression that the people there are totally averse to the claims of Texas. Those officers, as I understand it, are posted there to protect the country, and not to adjudicate upon claims between the State of Texas and the United States; nevertheless in their conduct they assume this prerogative. It is by such means that hostility has been engendered against the claims of the State of Texas. If Texas does not intend quietly to be robbed of this territory, and it is not yielded to her, it might be well enough to have these things looked into. The convention, as I am informed, is for the purpose of appointing an agent to urge at Washington the organization of a State or Territorial government. They however have strife among themselves: for I am informed that Mr. Smith who went to Washington at the session before the last, is out with a circular among the people getting names to a paper authorizing him to proceed to Washington as an agent, and disapprobating the convention, and my informant thinks that he will succeed in getting a majority of the votes, and thus claim to be agent. This exemplifies to some extent, the thirst there is for office in that region, and the means used to obtain it.

It is highly probable that they will have two agents at Washington this winter, professing to represent the people. I write you on this subject that you may be timely informed in regard to the action of those petty aspirants, and of the character of that action. I trust the matter may be speedily settled on the meeting of the Legislature and Congress. My informant has on the way documents explanatory of these movements, and when they arrive, if any thing further is developed I will inform you.

Very respectfully, your ob't serv't.

S. M. BAIRD.

SANTA FE, 4th July, 1849.

Lieut. Colonel J. M. WASHINGTON, U. S. A.

*Commanding at Santa Fe:*

Sir,—Allow me again to trouble you and to refer you to a conversation had between us on yesterday, on the subject of the claim of Texas to this portion of the territory of New Mexico, induced in consequence of the receipt by me of a proclamation of the Governor of the State of Texas. Since my arrival in this portion of our territory, I have at all times felt an entire confidence in your assurances that no steps should be taken by the people of this country, prejudicial to the interests of the State whose authority I assert. I had on yesterday concluded that my duty required me to issue, with your sanction, an order for the election of the various officers required to be elected in August next, but upon the conversation to which I have before alluded, I am again induced to leave this matter at rest until I be further advised. Being satisfied that your assurance that no steps shall be taken to prejudice the claim of Texas while you shall be in authority, and the further assurance that you are certainly advised that the officer soon expected, charged with this matter, will not suffer any interference with the claims of Texas; and further, that if he is empowered to adjust this difficulty, the matter will be arranged satisfactorily, has had no small effect in bringing me to this conclusion. The State I represent, feels satisfied that her claim is founded in justice, and that the Government of the United States will ever act in accordance with its dictates.

It is my determination in a few days to visit Independence, on matters of great importance to myself, and if any thing of moment shall occur during my absence, you will be pleased to confer with Maj. Pillans, whom I leave as my agent, and entrusted with this matter in my absence.

I have the honor to be,

With the greatest respect and esteem,

Your obed't serv't,

S. M. BAIRD.

LEXINGTON, Mo., Sept. 21st, 1849.

To the Hon. W. D. MILLER,

*Secretary of State:*

Sir,—In accordance with your request, and my former intention without that request, I herewith forward you some copies and originals of correspondence held by me with Col. Washington, touching our claim to the territory known as the county of Santa



Fe, with a brief explanation of the circumstances attending that correspondence.

On my arrival in the city of Santa Fe, in the early part of November last, I found Col. Washington in command at that place, exercising civil and military control over the country, under the sanction of the constitution and code of Gen. Kearny. I addressed him a note inquiring whether or not the temporary government established by Gen. Kearny had not come to an end, and been superseded by virtue of the late treaty with Mexico; referring at the same time to the correspondence had between Gov. Henderson and Mr. Polk on this subject, an extract of which I laid before him. I have not this note at my immediate command. In answer to this, I had the honor (distinguished consideration) to receive a note through courtesy, whereof the accompanying document is a copy, in which I am dignified as an Esquire at least. This copy was furnished me by the courtesy of Col. Washington in his own hand writing at Santa Fe, I having inadvertently left the originals at Albuquerque on my departure for Missouri.

I received the proclamation of Gov. Wood for a general election, about the 1st of July last, and immediately notified Colonel Washington of its reception, and intimated that it was my duty to issue writs of election immediately. He insisted that I should not, and remarked in substance that he regarded the Government of the U. States as a trustee for Texas. I replied to him, that there was a project for another convention secretly at work, by means of which another false coloring might be cast upon the whole matter, as at the last session of Congress, and thereby wrong impressions and undue influences be brought to bear, which would retard the final organization under our jurisdiction. He replied that no such project should be gotten up by his authority or sanction. Induced by these assurances, and by the fact that I could not possibly make the returns of an election in time, and that all except the votes for county officers would be rendered null, which I thought and still think would have had a bad effect, I concluded to suspend the ordering of an election until further legislation be had, so that the organization might be more complete; also hoping that in the mean time all obstacles might be removed. And as I was about to start into Missouri, I addressed Col. Washington a note, of which the accompanying document is a copy. This being based upon the conversations we had had in connection with the answer thereto, will further explain the condition of things to you. In the address of this answer, I felicitate myself that I am advanced in the Colonel's



estimation since my first communication, from an Esquire or a Judge, and from that you may form perhaps a correct estimate of the rise of Texas stock during the winter.

I am well satisfied from a careful consideration of the subject, that I have left it in the best condition for our State, under all the embarrassing circumstances, possible.

There are men hotly opposed to the claims of Texas in that region, actuated solely from a desire to figure as public functionaries themselves; but nevertheless, I entertain not a doubt of my ability to organize under our jurisdiction when the government of Gen. Kearny is removed out of the way. Gen. Armijo espouses our cause with some zeal, and is decidedly the first man in that region. I bought him out, lock, stock and barrel. He showed me General McLeod's regimentals, and says no other Mexican General can exhibit such trophies. Please request the Governor to lay our proposition in regard to the salt lakes before the Legislature. I think it a matter of importance to the State, *and one of great importance to myself*. I cannot give you by means of a letter of any ordinary length, one tithe of the information in regard to that interesting and valuable portion of our State. But it will, I find, be out of my power to return to Santa Fe this winter, and I will respond to any inquiry with much pleasure.

I think it would be highly detrimental to our interests, in almost every point of view, to have our State divided. Texas holds an advantage under the resolution of annexation in regard to slavery.

I have been waiting with anxiety for an answer to my former letter, written since my return to this place to you, but none has yet arrived. Please write immediately. Tender my regards to Governor Wood and Judge Webb.

With respect, I remain your obed't serv't.

SPRUCE M. BAIRD.

—  
HEAD QUARTERS, 2d MILITARY DEP'T, }  
Santa Fe, N. M., 4th July, 1849. }

Sir,—I have received your communication of this date, in which you have advised me of your intention to leave this territory soon on a visit to Missouri, and that you had finally concluded not to issue the order for an election in August next, as was previously contemplated. The conclusion to which you have arrived in this matter cannot, so far as I can perceive, result unfavorably in the future settlement of the boundary question. Of my disposition neither to do, nor authorize any thing to be



done which would wrongly prejudice the claims of Texas, you may rest assured.

In relation to what may be the views and conduct of the officer who is reported to be under orders to relieve me in the command of the 9th Military Department, as also of the character of his instructions, I have now, as on former occasions, to remark, that my observations to you on the subject, are the result of *opinion* only, of which however, I do not myself doubt.

I have the honor to be, very respectfully,

Your most obed't serv't.

J. M. WASHINGTON,

Brt. Lt. Col. U. S. A. Commanding.

Judge S. M. BAIRD, Santa Fe,  
New Mexico.

P. S. I return herewith the three printed documents you were so kind to send me on the 2d inst.

J. M. W.

—  
LEXINGTON, Missouri, Sept. 23, 1849.

To the Hon. W. D. MILLER,

*Secretary of State.*

Sir,—In looking over my notes and scraps, the affair of the memorial sent from Santa Fe to the last Congress, the same presented by Senator Benton, opposed by Senators Calhoun and Rusk, and finally laid on the table, or rejected on motion of Senator Foote, (I believe,) was recalled to my mind, and the thought has just occurred to me that it might be of some importance (can do no harm at least) that you should have a history of that memorial; for I do not recollect of having written to you on that subject. This memorial, to arrive at its true character, must be traced from the entry of Gen. Kearny into Santa Fe. When he approached that place, Gen. Armijo being in command of the Mexican forces, he justified his entry into the country, upon the ground that it was a part of "the territory rightfully belonging to the State of Texas." Such was the ground he took in his diplomacy with Gen. Armijo, as the latter informs me. I allude to this, not because I think the conduct of Gen. Kearny could strengthen or weaken the claim of Texas in the slightest degree, but merely as a fact illustrative of the correct impression that universally prevailed in regard to the limits of our territory, until adverse interests were engendered by the creation of a set of offices by Gen. Kearny, and until the abolitionists called our claims in question, being guided by a local and fanatical prejudice instead of a sense of justice or even of sound policy. What strange chimera afterwards influenced Gen. Kearny to organize

a separate form of government, independent of the claims of Texas, no one remains to tell; unless it be some ill adviser, who I presume now will not be proud or ambitious of being associated in the pateruity of the General's strange edicts. But such is the fact however, that the General dictated a constitution and code to the conquered people (rudely carved from the models presented by or derived from the State of Mo.,) the authenticity of which can be traced to no source but the brain, breast and sword of Gen. K. By proclamation he annexed the entire territory on both sides of the river, formerly known as the territory of New Mexico, to the United States; administered the oath of allegiance to all who would take it; appointed a Governor, Secretary of State, Judges, District Attorneys, Sheriffs, Alcaldes, Constables, revenue officers, &c.,—a most ridiculous thing (in my estimation) for an American General to do, and a usurpation of power that ignorance can hardly be urged an excuse for, at most only so far as it was absolutely necessary in a state of war, which certainly did not require all that the General did. From this source opposition to our claims has grown up. Men who have grown into officials in the breath of a moment by the wildest and most misguided freak, who never dreamed of such aspiration before, will not relinquish their stations without a struggle. Their capability to fill those offices is not a question with them. There is another cause of hostility which I have neglected to mention: Subsequent to the acquisition of that territory by Texas, Gen. Armijo has made large grants of land to various men who have sold to others, and in this way a goodly number have become interested against us, laboring under the belief that those grants would be void under our jurisdiction, and a larger number who are not interested, labor under a like impression that those grants were void *ab initio*, regardless of the rights of Texas.

Hence you may see how it came to pass that something like an organized opposition was gotten up against our claims. Of course they would (at least such has been the fact) inflate this opposition, both with a view to an increase of its strength, and to magnify its aspect abroad, with the full powers of their lungs. It is only from these sources that we can account for the fact, that frightful stories are in circulation among the Mexicans, of the bug-bear character, bearing the impress of falsehood upon their face to an intelligent man, but sometimes believed by the more ignorant among the Mexicans: That we would destroy their religion, confiscate their property, hang and enslave the people for former acts of rebellion. The grants referred to, have



generally been made to foreigners; and they certainly are entitled to no great share of commiseration if they lose them. For they took them with their eyes open, and with a full knowledge of the claims of Texas.

One legislature was held as contemplated by the constitution of Gen. K. A few laws were passed of an unimportant character. Such as pleased Gen. Price (commandant at that time) he ratified, and the balance he abrogated, and hence I believe they have concluded to hold no more legislatures. In fact these military men exercise extraordinary powers, and yield a little brief authority with great reluctance; and the species Lieutenant wherever they have had the good fortune in any sort whatever, to thrust their finger into Gen. K.'s government pie, declare a government under military control the best of all, after all that has been said on the subject, and only regret that flogging is not permitted in the army as in the navy, to make the thing complete. I would have sent you a copy of the constitution, code, and acts of the legislature, but I could not procure them.

Some time anterior to the last session of Congress, a convention was planned and convoked by edict of the Secretary of State, acting in the capacity at the time, of Governor, in the absence of a military functionary to fill that office. This project, I am advised by good authority, was gotten up in secret conclave by those holding and desiring to hold offices under the present government, and consequently disaffected towards Texas, as you will see from the accompanying ticket, which bears an implied falsehood on its face.

The proclamation for an election was issued, giving only five days notice. Poll books were made out, and distributed to the various precincts, headed with the names of those whose election was desired by the conclave, among whom were the names on the accompanying ticket: The veritable Secretary himself (Vigil) and the Judge of the Superior Court (Houghton.)

However, none of this anti-Texas ticket were elected, except the Secretary, and he under a close poll, consequently they did not make as much out of their hostility to Texas as they anticipated. A hot opposition was gotten up in Santa Fe, in favor of Texas, started by a gentleman from San Antonio de Bexar by the name of Smith. The members elect to this convention convened from the different neighborhoods. Discord grew up among them, from what cause I am not well advised, and over one-third withdrew, principally, if not entirely Mexicans; consequently there was not a quorum, ac-



cording to ordinary parliamentary rules, remaining. In this state of desperation and disappointment, they hatched that anti-slavery resolution or memorial presented by Senator Benton, which caused some sharp shooting, and was laid aside as being nothing but a resolution or memorial emanating from twelve men authorised to act for no one but themselves. Such were the objections urged against it, I believe, by Senator Foote, and such you will see was its true character. This anti-slavery resolution did not emanate from the people; they knew, and I think cared but very little about it. It was only gotten up to give this application for a territorial government a zest with the abolitionists, having no hope in any other quarter. It was grasped at by Col. Benton, I am inclined to think, for the like purpose, from his movements in Missouri. He is now trying to force the Wilmot Proviso on the people of Missouri, but I think his indefatigability will be wasted this time, so far as this State is concerned, though the general opinion is, that he cares nothing for Missouri, but labors here on the question to make capital in the north. To make it current here, he couples it as much as possible with his great humbug the Pacific rail-road—a humbug as contemplated by him. But would it not be wisdom in Texas at her next legislature, to take the project of building a rail-road up the Del Norte seriously into consideration; say from some point on the Gulf or the head of navigation on the Del Norte, to Doña Anna opposite El Paso; thence across to the Gilaby Cooke's route. The whole route is not only practicable, but comparatively easy. Cooke's guide, Mr. La Rue, informed me that his route from Santa Fe was as good as that from Santa Fe to Independence, and that is as good a natural road as you could desire. A road up the Del Norte would be bringing our distant frontier almost at the door of the capital. It would be the means of subduing the Indians; it would advance the settlements, enhance the price of lands, and command the trade of all Mexico, California and Oregon.

Then for the sake of these advantages, why should Texas not appropriate alternate sections of land for such a road, and why should she not do it immediately? Her resources are ample; she does not know them. She is now with her much talked of public debt, in a better condition taking into consideration her resources, than any State in the Union. You can form no correct estimate of her vast domain and its unparalleled fertility and immense value, without having traversed it across from the Arkansas to the Del Norte. If Texas makes this road, or proposes to do so, across her territory as far as it extends, the United States if she make any road at all, would certainly commence where



Texas stops; for that would be half the distance from St. Louis or Memphis. It also has the advantage of climate, and every other advantage that you can think of. You may not feel the enthusiasm on the subject that I do, but it seems to me that you ought in that region to be wide awake. And the south ought, and certainly would concur with and aid us, particularly Louisiana. My enthusiasm results from the great advantage I see Texas holds in her hand, and the danger of her letting it slip, and from my knowledge of the practicability and superiority of the route I have suggested. With such a road connecting her with Mexico, California and Oregon, with a territory extending from the 42 deg. of north latitude to the Gulf traversed by the Del Norte, what a State she would be!—supplying the world with cotton, sugar, wheat, wool, gold and all the minerals, sheep, horses and mules, and cattle. *Do not divide her.* What a weight she is destined to have in the Union! Such a road is due her in consideration of her being isolated as she is from the Mississippi valley and its navigable waters, and the Atlantic States; and she can secure it if she will, and if her public servants let her advantages escape her, they will be inexcusable. I have made some calculations about this road in connection with an old rail-road builder, a practical man. He is even more sanguine than I, but in the compass of a letter I cannot pursue this subject any further. I merely allude to it for your reflection and that of the Governor. I have written you a rambling letter, and finally run away on a railroad; but I had said all I intended to in regard to the memorial, and found a little space for the railroad about which I intended to write separately; but I have said enough now to call the subject to your attention. There is much more to be said in favor of it. I have yet received no letter from you at this place. Please renew the manifestations of my regards to Governor Wood, and believe me your sincere friend.

Yours very respectfully,

SPRUCE M. BAIRD.

—  
LEXINGTON, Missouri, 1849.

To Hon. W. D. MILLER,

*Secretary of State:*

Sir,—After having sent you my letter of the 23d of September, in reviewing my notes and memorandums for my own amusement, having little else to do just now, and being impatient for a letter from you, none arriving, it occurred to me to avenge myself by boring you with a detail of the events that occurred in Santa Fe immediately after the packed convention referred to in



my last, and those immediately before my arrival there, and those events which immediately followed that important event.

Immediately after that convention (so styled) the newspaper published in Santa Fe, from the press sent thither by the General Government, contained such stuff as you will find in the accompanying scraps, which I have preserved as specimens of the arguments used there against us, for the illumination of that portion of our fellow-citizens; for they were published in both Castilian and English; being thought worthy no doubt of a translation into the foreign tongues. I send them to you merely to let you have all the links in the chain of this little history, not that I attach any importance to them whatever. When I arrived in Santa Fe, the Convention excitement was still alive, and there was much dissatisfaction as to the manner in which it had been gotten up and conducted, both among the Mexicans and Americans. There was and still is also much dissatisfaction towards Gen. K.'s Government. In fact it has been and now is sustained only by the terror of Brag's battery on the plaza, and by a more judicious distribution of public patronage than dispensation of justice. There were many and incessant inquiries made of me in regard to the grounds of our claim to that territory; for to tell the truth, without intending to disparage our worthy fellow-citizens of that remote region in your estimation, there was either a real or affected ignorance of the whole matter. Therefore, partly to evade the labor of reiterating the same thing over and over and over to every one who might be inquiring on the subject, and partly at the request of citizens for whom I then did and still entertain a regard, I was induced to declare publicly the grounds as I understand them, upon which our claim and right to that territory rests. Consequently, notices to that effect were posted up. A Capt. Augney, who figured then as captain of militia, a lawyer by profession from Missouri, and Speaker of the Territorial Legislature, did me the honor to call on me to know if I would approbate his making a speech also. I was sensible of the discourteousness and the object of his proposition, but was unwilling to deprive him of the infinite pleasure he anticipated from his effort. And therefore relying upon the clearness and strength of our title, I consented that even this Ajax might figure about in the meeting just as his vanity and ambition might prompt him. He wished, he said, also to offer resolutions disavowing the right of Texas, and others nullifying the Government of Gen. Kearny, having gotten his cue, no doubt, from the paternal effervescences of Col. Benton towards his son-in-law, and against the hero of New Mexico and California, at the city of Washington—the



Captain having just returned from a pilgrimage to that far distant and renowned city. For what object he visited it, is not certainly known, but it is conjectured by many that he was seeking the appointment of Lord Horse of the mountains, or some similar office. He remarked to me that I "need not suspect him as seeking any advantage; for he was a very plain, open, candid, straight forward, honest sort of a *feller*." It struck me that perhaps he "was counting without his host," and that if he succeeded in demolishing me, I could make common fight for the time being, with the Kearny party, and with the aid of Brag's battery, I knew we could manage him, at least so far as to preserve myself from utter destruction. I also thought I saw a fine prospect of his ending his career like the negro's deer, by "jumping so high that he would break his own neck." I am inclined to think I was not much disappointed. The evening arrived, and I was flattered by a crowded audience, and delivered myself of a speech, a rough copy of which I had taken the pains to write out before hand, to avoid misrepresentation. I do not know that it has much force in it. The Republican is not altogether correct when it says I relied wholly on the treaty made with Santa Anna, in its report of the doings of that evening, which you will see in one of the scraps I send you. The Captain followed of course; but as to the strength of his points presented with all the accuracy of a lawyer, I will not permit myself to speak, as I never intended nor never did enter into a discussion with the Captain. His remarks were moving, however; for by the time he rubbed off his hour, during which I could have found nothing that needed a replication (though I had been as pregnant with a speech as the Captain himself) on looking round for his coadjutors who would crush the claims of Texas by the popular voice, he found the house so nearly vacated, that being so deeply impressed, as he was, with the unpopularity of our claims, he imagined perhaps none but our friends remained from the fewness of his remaining auditors, and fearing, perhaps, lest he might be taken in his own toils, he moved an adjournment until another evening. They met according to adjournment. I attended merely for the gratification of a friend. A Mr. Lemon appeared upon the rostrum; but I had happened to know him in former times, figuring in the State of Kentucky, as professor of rhetoric in Bacon College, and as a preacher of the gospel under the name and style of the Reverend Mr. Hunter. I consequently felt no disposition to enter into a controversy with him, until I knew why he had changed his name, and should not have noticed in any event, and of course he passed. The vote was then taken



on the Captain's resolutions; and silence not only prevailed for half an hour, but from that time until I left for Missouri,—all voting for the resolution except myself, and as well as I could count, they numbered *eight*. Of course it was unanimous, as his entire audience voted. The Captain, inflated with his late victory—for such he must have regarded it—was about to rush on for new and brighter laurels, and proposed to the meeting his resolutions nullifying the Government of Gen. Kearny; but seeing hot opposition springing up in the bosom of his coadjutor, L., again proposed to adjourn until another evening—wishing to feel the ground before he leaped. In the mean time Colonel Washington issued a proclamation against the holding of seditious meetings. The Captain said he did not care a straw for the proclamation, but he never held his meeting. What he has been doing in the political line since, the Lord only knows. After all this, the accompanying scrap appeared in the Republican, and this is the last link in the chain of this history.

I remain your obedient servant,

S. M. BAIRD.

INDEPENDENCE, Mo., Oct. 17, 1849.

Hon. W. D. MILLER,

*Secretary of State:*

Sir,—There are a few local statistics in regard to the Santa Fe country, which I have thought might be useful to you, or to the Legislature, in making regulations for that country.

The population are mostly east of the Del Norte, and within the limits of Texas, of course. The whole population of what is called the former territory of New Mexico, has been I believe estimated at about 70,000 souls. I am confident from my own observation, that this is an exaggeration, gotten up no doubt for the purpose of giving the pretensions of the floating office seekers in that region importance in the eyes of Congress, with a view to obtain the organization of a territorial government. I do not think that the population, at the farthest, exceeds 50,000.

As well as I recollect, about 4,000 citizens have made their formal declaration within the year, as prescribed in the provisions of the treaty, of retaining their character as citizens of Mexico. They, with their families and dependants, will perhaps reduce the number to 30,000 or 35,000. About one-third of the entire population live west of the Del Norte, and consequently out of the limits of Texas—leaving a population within the limits of Texas of some 20,000 or 25,000. About one-fourth of the entire population consists of *pueblo* Indians; though they would nearly



all perhaps pay tax, and consequently, under the constitution, be entitled to the privilege of voting, though ignorant and not qualified for an exercise of that franchise. About three-fourths of the remainder are *peons*, without education, or honesty, and many of them without shirts, shoes or hats, and not worthy to be trusted in any way. The remainder, to say the least of them, are Mexicans: and it is with such materials that these office seekers, who are so officious in that country, hope to form a territorial government.

I have not taken into this statement the American population; for I regard it so small, compared with the Mexican population, as to amount almost to nothing—not sufficient when the Mexicans are unawed by military dictation, to exert even a conservative influence. In fact, out of the town of Santa Fé, there are but few Americans; and but few any where of a permanent character. And however capable the Americans may be of self-government, it is a fact undisguised, and I apprehend susceptible of proof, that the most heartless and barefaced corruption has been and continues to be practised there that you could imagine.

There has been one continual strife at the town of Santa Fé, ever since General Kearny organized his government, for the offices. They have been invariably conferred by appointment, and kept in the hands generally of Americans. I look upon their efforts there to procure a territorial government, as one of the most farcical things that could occur in politics, and they emanate exclusively from interested motives. The army gives tone to public sentiment. Some of them, while they hold on to their military commissions, are constantly on the look out for promotion in the civil government they contemplate organizing, and such are assiduous in manufacturing as much prejudice as possible against Texas.

The county of Santa Fé should be entitled to at least two representatives and one senator in the Legislature. The Judge of the eleventh judicial district should be required to hold the courts at different places—say as many as seven or eight, if it be thought constitutional—for the sake of convenience: say at Santa Fé, Taos, Rio Arriba, Algodones, Albuquerque, Socorro, Doña Ana and San Miguel. There is one other difficulty, for which you can best advise a remedy. Under the constitution, sheriffs must be elected by the people. Hence, if there should be a backwardness on the part of the people to organize, we would have no means of enforcing our jurisdiction—inasmuch as no one is authorized to appoint sheriffs.

I will also call your attention to the subject of mining and irri-

gation. The manner in which Mexico has regulated her mines, seems to satisfy all. There should be salutary regulations on the subject of irrigation, declaring the customs which now prevail on that subject. The working on canals or ditches, used for irrigation, should be required under regulations similar to those for roads. There are no fences enclosing the farms, nor can any be made without heavy expense. A law should be passed on this subject, declaratory of the customs prevailing—the most important of which is that each man must watch his own stock (animals) so as to keep them off his neighbors' grounds.

Finally, if Texas by some system of legislation, will encourage the settlement of the country up the Colorado and Puerco and Rio Grande, up the Brazos, Red River and Arkansas—all fine land—the Puerco especially—the intermediate country between Santa Fe and Austin, will soon be settled, and Texas will exclusively command the whole trade of Northern Mexico, and most of the Indian trade.

It is almost surplusage to remark, that if Texas retain and does not divide her territory into States, that her seat of Government is perhaps as near the right place as it would be possible to locate it. It would be equally superfluous to remark, that it would be blindness in her to divide the State while she holds her present advantage in regard to slavery—if she wishes to cherish, maintain and extend that institution.

In order that you may form a more correct idea of the limits of the State, I will give you some of the distances of prominent places.

From the crossing of the Arkansas on the Missouri route to Santa Fé, is about 360 or 370 miles. The crossing is about 50 or 60 miles above the 100° of longitude, where our line touches the river. The crossing is in about latitude 38°. From the crossing to the latitude of Austin, is about 600 miles. Santa Fé is in latitude 35° 41', by actual observation. From Santa Fé to El Paso, is estimated at 300 or 350 miles. El Paso is about latitude 31° 30'—nearly the same as that of Austin. Consequently, it is not as far to Santa Fé from Austin, as has been generally thought. It cannot exceed 700 miles, and an elegant route can be found.

From Santa Fé to Taos 75 or 80 miles.

" " Algodones 35 " ; thence to Socorro 80.

" " Albuquerque 65 "

" " Placer 40 "

" " San Miguel 50 "

Yours truly, S. M. BAIRD.



INDEPENDENCE, Missouri, October 20, 1849.  
To Hon. W. D. MILLER,

*Secretary of State:*

Sir,—Feeling convinced that every effort will be made at the next session of Congress for the purpose of curtailing the territory of Texas, and knowing that Congress will be besieged again by memorials emanating from the office loving wonderers on the Del Norte, I have thought it might be useful (in the absence of all advisement from you, or from our representation in Congress,) to drop a few hints in regard to the course that should be pursued (in my humble judgment) in case a compromise should become necessary in any manner in regard to the territory or boundary of Texas.

Under the resolution of annexation until the State of Texas shall be divided, she embraces a slave territory extending to the 42 deg. of north latitude. From the Del Norte on the west to the 100 long. on the east, being an average width of four hundred miles. Until a division of the State, slaves can be introduced in any part of this territory. The abolitionists will be extremely loath to see this country settled up by a population owning slaves, consequently they will seek strenuously, and I apprehend regardless of the intrinsic merits of the matter, to curtail our territory as much as possible, even to the narrow limits of the present inhabited portion. It is, I think, to the interest of the south, to maintain her boundary as claimed undivided until the spirit of southern institutions and southern interest permanently pervade the entire territory claimed by Texas. The floating, office-hunting American population of the Del Norte will second these designs of the abolitionists, for the purpose of enlisting their aid in obtaining a territorial government. They will do this by means of memorials, letters, etc., representing the unwillingness of the population to become citizens of Texas. Be this as it may, really the Government of Gen. Kearny has created a combination of circumstances there through the influence of its patronage; embracing the office-hunting Americans and the officers, both of Gen. K's government and of the United States army fostered there, that will be brought to operate against us as much as possible.—Through them, representations will be made and have been made, the influence of which I will be wholly unable to counteract, unless I could be at Washington in a disinterested capacity; for under present circumstances, whatever representation I might make adversely, would be regarded as proceeding from interested motives also. They would prove down any truthful representation I might strive to make, for those who feel hostile to the in-

terest of Texas would be active and positive in their opposition ; while those who are either friendly, indifferent, or favorable to Texas, not being prompted by the anticipation of any office, would remain merely passive. Therefore, I feel a delicacy and backwardness in making even to you an exposition of the true state of things, and the true character of the politicians of Santa Fe. But this much I cannot refrain from saying : that the civil government there is essentially and glaringly corrupt, so acknowledged by all who have not had a hand in it. Judges sitting in cases in which they are interested and making out a list of the names of the jurors for the sheriff to summon. And the military have exercised a very undue influence there for the purpose of prejudicing the community against our claims. As an evidence of it, I refer you to the pledges of Col. Washington, and the subsequent convention. Now to cut the matter short, all the interest that Texas has is in the territory unappropriated, the mines, etc., all of which are public. I am well convinced that the incorporation of the people with us would be a serious injury to the State. Even if they desired unanimously to be incorporated with us they would be troublesome. Reckless Americans eternally sowing the seeds of discord among them, would render them more troublesome. In view of all the facts, perhaps it would be good policy to consent to their having a territorial government, reserving to Texas the proceeds of the public lands, mines, etc., fixing a bounding to their territory which will include their present settlements. Let the boundary commence (between the Territory and Texas) on the Del Norte at the southern boundary of New Mexico, and run thence north-east, so as to include all the settlements in the territory. By such an arrangement we would loose nothing, and get rid of a troublesome and worthless set of customers. I will exemplify my views by a rough diagram accompanying this letter, I think the plan would be a good one. As to their forming a State, it will be under such an arrangement fifty years before they can do such a thing if then. Then their abolition friends will loose all their weight. The south you will perceive at once is interested in confining their territory to the actual settlements, having as much vacant territory in Texas as possible.

Yours truly,

S. M. BAIRD.

P. S.—After writing the above, I received from Santa Fe some news which I send you *verbatim*.

S. M. B.



From the Santa Fe Republican.

### TERRITORIAL MOVEMENTS.

At a meeting of the citizens of Santa Fe county, pursuant to public notice given, to consult upon the question of the organization of a proper Territorial Government, Capt. W. Z. Augney was called to preside, Rufus Beach and J. W. Folger, Esqs., were appointed Vice Presidents, and Lewis D. Sheet, Esq., Secretary.

The object of the meeting having been explained, Maj. R. H. Weightman offered a preamble and resolutions, which were discussed with much ability and aptitude by Messrs. Messervy, Weightman, Houghton, Smith, Augney, West, Naigle, Ashwest, and Tuly, until the night being far advanced, on motion of Mr. Smith, the meeting adjourned until the following evening at early candle light.

Wednesday Evening, August 22d.

The meeting having met pursuant to adjournment, and the minutes of the previous evening having been read, Dr. J. Naugh was called to preside, Messrs. R. Beach and Thomas Roland, Esqs., appointed Vice Presidents, and L. D. Sheets, Esq., Sec'y.

The preamble and resolutions offered by Maj. Weightman being under consideration, J. W. Folger Esq., offered a preamble and resolutions as a substitute for them; the preamble of which the following is a copy, which said preamble and resolutions were laid on the table.

#### PREAMBLE,

Whereas, the safety, interest, and well being of a people require that they should have a properly organized civil government, well calculated to secure these ends; and whereas, this territory of New Mexico became the property of the United States by the treaty of peace, friendship, limits and settlement, between the United States of America and the Republic of Mexico, signed and concluded at the city of Queretaro Hidalgo on the 2d day of February, 1848, and has not had since that time a substantially organized civil government suitable to the wants, protection, sentiments and social advancement of its inhabitants; and whereas by the tenth article of said treaty, it is declared that Mexicans preserve the character of citizens of the Mexican Republic, conformably to what is stipulated in the preceding articles, shall be incorporated into the Union of the United States, and be admitted at the proper time (to be judged of by the Congress of the United States,) to the enjoyment of the rights of citizens of the United States, according to the principles of the Constitution. And in the mean time shall

be maintained and protected in the enjoyment of their liberty and property, and secured in the free exercise of their religion without restriction; and whereas, the Congress of the United States not having as yet afforded any civil government, it becomes proper and necessary for us, citizens of the United States inhabiting the said acquired territory of New Mexico, to adopt such means as we deem best calculated to procure a just representation of our rights and interest to be laid before it, and to secure its speedy action in our behalf.

Mr. A. Shurst then offered the following resolutions in lieu of the resolutions offered by Maj. Wrightman, and as a substitute:

1. *Resolved*, That for three years the people of New Mexico, have patiently endured all the grievances and inconveniences incident to the rule of military authority, and been subject many times to arbitrary exercises of power for the want of a well regulated civil government.

2. *Resolved*, That a hundred thousand people living on the soil of the United States, many of them native born, and others citizens attached to her by love of liberty and admiration of her institutions, are virtually destitute of such a civil organization as guaranties to them the protection of good laws, a wise or regular administration of justice, for the security and prosperity which it is the aim of the constitution to afford to all.

3. *Resolved*, That the confusion and uncertainty existing on account of the scanty supply of legal enactments, and questionable customs from the relative authority of inconsistent codes, and from the irregular and contradictory application of law, has left us without any uniform rule of action or certainty of judicial adjudication.

4. *Resolved*, That those only who have had opportunities to compare the regularity, order and impartiality, and equal and uniform operations of government and judicial systems of the States, can fully appreciate the greivous mischiefs and annoyances to which our three years government has subjected us.

5. *Resolved*, That showing feelings common with our countrymen, proud of our institutions, desirous to see them extended over us, and looking to our numerous population, our want of laws, and deplorable social and political attitude, we are urged to adopt the most efficient steps to improve our condition and to present ourselves before Congress in vindication of our rights, and to urge her to prompt action in our behalf.

6. *Resolved*, That a general convention of delegates chosen by the people of the several counties would afford the best, most speedy, and most authoritative means of learning the wishes of



the people, and of the accomplishment of the establishment of a suitable civil government.

7. *Resolved*, That Lieut. Col. Beall, commanding the troops in Santa Fe, the Capital of the Territory, be requested to recommend to the citizens of the several counties, to assemble in mass meetings as follows: the counties of Santa Fe, San Miguel, Del Bada Rio Ariba, Santa Anna and Berualillo, to hold one meeting each at the courthouse of said counties; for the county of Taos two places of meeting are recommended. One meeting to be held at the courthouse in the town of Don Fernandez de Taos, for the election of two delegates, to represent the said town and the neighboring towns and inhabitants; and the other in the town of Lodi Moro, to elect one delegate to represent said town and adjacent towns and inhabitants. For the county of Valencia, it is recommended to have four places of meeting: one to be held in Dona Anna, for the election of one delegate to represent said town and the towns and inhabitants south of it; one at Socoro, for the election of one delegate to represent said town and adjacent towns and inhabitants; one at Sabinal, to elect one delegate to represent said town and adjacent towns and inhabitants; and one at Valencia, to elect two delegates to represent said town and the balance and northern part of said county of Valencia. The said mass meetings to be held on the 10th day of September, 1849, at two o'clock in the afternoon, for the purpose of electing delegates to a general convention, to be held in the city of Santa Fe on the 24th of September, 1849, and that the rate of representation be regulated by the organic law of the territory adopted by General Kearny.

8. *Resolved*, That the said mass meetings be organized by the appointment of a president and secretary, whose certificate shall be a sufficient credential to the persons elected as delegates.

9. *Resolved*, That the convention when assembled, shall concert such plans and adopt such measures, as may be most effectual to the attainment of a good civil government.

10. *Resolved*, That the said convention elect some suitable person to carry any proposed form of government the convention may deem proper to adopt, to Washington city to ask and urge its reception and adoption; and that a seat in the House of Representatives according to the precedent of Minasoto, be asked for our delegate.

The proposed substitute of Mr. Ashurst occasioned a sharp discussion, which terminated in Maj. Weightman's withdrawing his preamble and a part of his resolutions, to others being adopted by Mr. A., including all from No. 7 to the end.

The first five resolutions were unanimously adopted. When the 6th resolution came up for consideration, Mr. Smith moved to strike out the word "chosen" and insert the word "elected," which motion was negatived.

On the reading of the 7th resolution, Judge Houghton moved that all after the word "resolved" be stricken out, and matter to the following effect inserted: "that the civil and military Governor of the Territory, be requested to require the prefects of the several counties of this territory, to order elections to be held on the 10th of September, 1849, at the customary places of holding elections within their respective limits, for the election of delegates to a territorial convention; and also, that a delegate to Congress be elected at the same time, to represent the interests of this territory in the Congress of the United States."

The substitution proposed by Judge Houghton was laid on the table by a large majority, and the resolution adopted. The remaining resolutions were unanimously or by large majorities in like manner adopted. The preamble heading the resolutions of J. W. Folger, Esq., was then taken up and adopted, as the preamble to the resolutions passed by the meeting.

W. Z. Augney then submitted the following resolution, which was adopted:

*Resolved*, That we pledge ourselves to use all fair and honorable means to secure the enforcement of the foregoing resolutions.

M. Alvarez, M. F. Tuley, and W. Z. Augney were appointed a committee to superintend the publication of the proceedings of the meeting. A resolution having been passed that the proceedings of the meeting be signed by its officers, it adjourned *sine die*.

#### APPROVAL OF LIEUT. COL. BEALL.

The undersigned, commanding the troops in Santa Fé, the capital of New Mexico, having been requested by a resolution adopted in a mass meeting of the American citizens of Santa Fé, held for the purpose of considering the question of the organization of a proper territorial government, to employ his authority and influence in the absence of any legal prescribed form, in aid of the project, and to hasten the obtention of a permanent and efficient civil organization; and being firmly persuaded that the half military and half civil government now existing is insufficient to secure the due and equal administration of justice; that the people have a right to make a proper representation of their grievances to the only authority able to correct them, and in a way the most effectual; that they have a just claim to the aid of



any authority of the United States to secure this representation and to better their condition; that the Congress of the United States should be put in possession of the best information, and in the most authoritative form in regard to this territory; and as the request proceeds from highly respectable and intelligent citizens, and is perhaps the only effectual means to accomplish the wishes of the people of New Mexico; therefore it is hereby recommended to the citizens of the several counties, to assemble in mass meetings as follows, to wit: The counties of Santa Fé, San Miguel, Del Bado, Rio Ariba, Santa Anna and Bernelillo, to hold one meeting each at the court-house of each of said counties. For the county of Taos two places of meeting are recommended. One meeting to be held at the court-house in the town of Don Fernando, for the election of two delegates to represent said town and the neighboring towns and inhabitants. For the county of Valencia, it recommended to have four meetings: one to be held at Dona Aña for the election of one delegate to represent said town and the towns and inhabitants south of it. One at Socorro, for the election of one delegate to represent said town and adjacent towns and inhabitants. One at Sabinal, to elect one delegate to represent said town and adjacent towns and their inhabitants; and one at Valencia, to elect two delegates to represent said town and the balance and northern part of said county of Valencia. The said mass meetings to be held on the 10th day of September, 1849, at two o'clock in the afternoon, for the purpose of electing delegates to a general convention to be held in the city of Santa Fé on the 24th day of September, 1849; and that the rate of representation be regulated by the organic law of this territory, adopted by Gen. Kearny.

2d. That the said mass meetings be organized by the appointment of a President and Secretary, whose certificates shall be a sufficient credential to the persons elected as delegates.

3d. That the convention when assembled, shall concert such plans and adopt such measures as may be most efficient to the attainment of a good civil government.

4th. That the convention appoint a delegate to go to Washington to enforce its suggestions and projects, and to urge the early action of Congress in its behalf.

B. L. BEALL,

Bvt Lt. Col., U. S. A., Commanding.

From the same paper I take the following:

#### TERRITORIAL MOVEMENTS.

For the benefit of our friends in the United States, we publish below the report of a meeting of the citizens of Santa Fé, who

met to consult and to take into consideration the most efficient and proper means to take for the organization of a civil government.

In this meeting, as in all others where we have met to consult on matters of *vital importance to a nation*, differences of opinion existed, creating political arguments, and the subsequent formation of two distinct parties; each party having its own favorite, met and nominated their respective delegates.

We here give the returns from all the counties—one precinct, Doña Ana, yet to be heard from.

County of Santa Fé: - - -	Manuel Alvarez, Capt. W. Z. Augney, Dr. E. V. Deroin.
" Taos, - - - - -	Antonio José Martin, Capt. C. St. Vrain, José Martin, Antonio Le Roux.
" Rio Arriba, - - -	Capt. Chapman, Salvador Lucero, Dr. J. Nangle.
" San Miguel del Bado, - - -	Mannuel Baca, Gregorio Vigil, Miguel Lena y Romero.
" Bernalillo, - - -	Manuel Armijo, Ambrosio Armijo.
" Santa Anna, - - -	Tomas Baca, Miguel Montayo.
" Valencia, - - - -	Judge Otaro, W. C. Skinner, Juan Jose Sanchez, Mariana Sylva.

These are the materials of which they wish to form a State. The Convention I am informed, chose Mr. Smith, of whom I spoke in a former letter, to represent them in Congress.

Very respectfully,

S. M. BAIRD.

EXECUTIVE OFFICE,  
Austin, December 11, 1849.

To the Honorable the SENATE,

Gentlemen,—In compliance with a resolution of your honorable body of the 3d inst., I herewith transmit a copy of the last communication received from Judge Baird, dated Independence,



Missouri, November 6th, 1849, with additional correspondence between that officer and the United States military authorities at Santa Fe.

A portion of the correspondence from Judge Baird, received since the date of that heretofore submitted to the Senate, has been communicated in the original form to the House of Representatives, to which I beg to refer your honorable body.

I have the honor to be, your ob't serv't

GEO. T. WOOD.

INDEPENDENCE, Missouri, Nov. 6, 1849.

To the Hon. W. D. MILLER,

*Secretary of State.*

Sir,—Accompanying a former letter, I sent you some originals and copies of a correspondence had between Col. Washington and myself, informing you at the same time that I had not at the time the copy of one of my notes to Col. Washington to which his was an answer, at my immediate command. Since writing that, I have received the copy of that note with others, all of which I send you without delay. They can go for what they are worth.

No. 1, is the copy of the note referred to in my former communication. In this note I addressed Col. Washington as his Excellency, Governor, etc., which may appear rather fulsome. I did so under the impression that he assumed those titles, from seeing others address him in the same style. My mind having been disabused by his reply subsequently, I dropped that nonsense and addressed him as Colonel.

On the 18th of March, feeling an anxiety to bring matters to something like an issue, and to free our State from the imputation of sleeping on her rights, I had the accompanying proclamation printed; a copy whereof I addressed to Col. Washington, with perhaps a short explanatory note, of no importance, of which I retained no copy. To this I received no reply from Colonel Washington in writing, but a verbal message requesting me to call on him. I did so: when the Colonel remarked in substance, that he was very desirous that I should not issue that proclamation—that he could not see that the interests of Texas could in the slightest degree be injured by delay—that he had no doubt of the validity of the claims of Texas—that he regarded the United States at present as a trustee for the State of Texas—that he had no doubt but that Congress would surrender the territory to her jurisdiction, etc.—that I might be assured that he would do nothing nor permit anything to be done prejudicial to the interests of Texas—that he had no doubt but the matter could be settled in a

short time in a quiet way, to the entire satisfaction of Texas—that he would co-operate with and assist me in organizing when he thought he could do so without a violation of his duty.

I apprised him that Texas would not relinquish her title to that territory in any event without due consideration or an ample equivalent, and if Congress should wholly neglect to take any action on the subject (as it has) or should declare that the territory was not "*rightfully*" that of Texas, that yet Texas would not relinquish her title. I asked him what course he would pursue in either of these events. To which he replied, he would have to act according to his instructions. He continued to insist that I should not issue the proclamation; and urged as a further reason, that the country was in some confusion—that the Indians were becoming hostile—that he had just called out some three companies of volunteers—that the excitement that might follow the issuance of the proclamation would materially derange his plans for the defence of the country and his efforts to maintain good order.

I reminded him that demagogues were constantly circulating false reports among the Mexican people to the effect that Texas would hang the men for past acts of hostility, destroy their religion, enslave their women and children and confiscate their property. I remarked that Texas could not be expected to remain inactive while all these difficulties were being thrown in the way of the final organization under her jurisdiction.

I reminded him that the paper published there by the Government press, had been the means to some extent of giving color and circulation to these reports. He replied that he could not prevent the people from circulating such reports; but desired that the matter should remain as quiet and be as little agitated as possible—that he would see that it was not agitated by the Government press, etc.

In view of all these assurances, I consented to suspend the issuance of the proclamation for the time being, holding myself free to act according to future emergencies; and hence the agreement referred to in Col. Washington's note, (No. 3.)

In issuing this proclamation, I could not expect to succeed in organizing counter to the strong determination of Col. Washington expressed in his note, which I have already sent you; nor could I expect him to recant, or reconsider that determination.—Therefore I admit that my main object was to free myself of the responsibility of further delay, and place it upon his shoulders where it rightfully belonged. Shortly after this, I addressed him



another note (No. 3), which, with the answer thereto (No. 3) is sufficiently explanatory of itself.

I afterwards addressed him another note, the object of which is fully explained thereby, with the answer, (No. 4.)

Here the Colonel requested me to call on him again. I did so. On which occasion he remarked that he approved of my object, that he had been trying to limit the actions of the courts and would endeavor to do so still further. I remarked to him that the greatest dissatisfaction prevailed towards the courts—that the judicial incumbents were wholly incompetent, and that they under their doubtful jurisdiction, I thought should be limited to a security of the peace and creditors against absconding debtors—all of which the Colonel approved; but I do not think he acted in accordance with it to any great extent.

It is due to Col. Washington to remark that he suppressed the publication referred to in No. 3, very promptly.

No. 5, is an answer to a note of mine of which I have no copy, making inquiries about the press.

Nos. 6 and 7 are of no importance.

I, immediately after the interchange of the two latter, followed the conversation referred to in a former letter to you, was accompanied by some correspondence growing out of that conversation, containing certain pledges on the part of Col. Washington which you have learned ere this have not been regarded by those in command at Santa Fe. I am aware that I have presented the matter to you in rather a confused manner. This is in consequence of my not having all my papers at hand when I wrote before on this subject.

Yours truly,

S. M. BAIRD.

SANTA FE, Texas, November 22d, 1848.

To his Excellency, J. W. WASHINGTON,

Dear Sir,—On arriving here in obedience to my duties prescribed by law, I found your excellency exercising military and civil jurisdiction over a portion of the territory which the State of Texas claims and is unquestionably entitled to. I was laboring, from the information which I had on the subject that that jurisdiction had ceased on the ratification of a treaty of peace with Mexico. And from the message of the chief Executive in regard to California and New Mexico, we are forced to the conclusion that he recognizes the right of the State of Texas to assume civil jurisdiction over that part of New Mexico east of the

Rio Grande at any time. But finding your Excellency in the exercise of the jurisdiction formerly established here, and not desiring that the jurisdiction of the State of Texas should come in conflict with that of the temporary government formerly established here, if it can be avoided without relinquishing anything on the part of the State of Texas, and desiring that good order may be maintained in any event, I hold it due to your Excellency and the position you occupy, that I should lay before you the object and nature of my mission before I attempt any efficient measures within the limits of my duty, as I shall always hold myself amenable to the powers that be, until they are legitimately superseded. I therefore submit for the consideration of your Excellency, if the government established here by the military commander (Gen. Kearny) is not superseded by the conclusion of the war, and the extinguishment of the Mexican claim to the territory in question by treaty, and the assertion of right to the jurisdiction over the same by the State of Texas. In reference to which I beg leave to refer you to the accompanying message of the Governor. I also will refer you to the law defining my duties, on page 95th of the accompanying volume. I also, herewith, present you my commission from the Governor of the State of Texas, all of which you will please retain as long as you may feel interested in their examination. If there should be any matter connected with the subject, about which your Excellency may desire explanation, it will afford me pleasure to be favored with the opportunity and privilege of making such an explanation.

It will be apparent to your Excellency, that for the future the State of Texas must regard all judicial proceedings, and the exercise of all civil functions inconsistent with her laws and constitution, null and void.

With sentiments of regard, permit me to subscribe myself your  
humble servant,

SPRUCE M. BAIRD.

SANTA FE, Nov. 23, 1848.

SPRUCE M. BAIRD, Esq.

Sir,—I have received and perused with much interest, the various documents which you were so kind as to send me this morning, and now return them with many thanks. When they appear at the proper time, before the proper tribunal, I have no doubt they will receive all the consideration which should be extended to them in the way of establishing claims. The press of this city, about which you enquire, belongs to the General Government, and must, of course, be under its control.

J. M. WASHINGTON.



SANTA FE, March 21st, 1849.

Col. WASHINGTON,

Dear Sir,—I am credibly informed that there is an article in progress of publication, by an officer of the United States Army, derogatory to the claims of Texas. You have hitherto apprised me that the press is under the control of Government, and I cannot and do not object to any thing that that press, or the officers, or any one else may publish; but if the question be agitated again, I shall feel myself absolved from any promise to suspend a formal claim to jurisdiction over this country. It is true that I have published some articles in the Republican bearing remotely upon the question, which would be fully justified by the articles heretofore published, although they are not of a character that I would notice in any other manner than this. I present the articles referred to, which I regard not only as scurrilous but vulgar. An unwarranted prejudice has already been created against a claim, of the validity and equity of which I have no doubt; and if further obstacles are to be thrown in my way, of an ultimate organization, I must meet those obstacles as soon as possible. The people are already misinformed on the subject.

Yours with high regard,

S. M. BAIRD.

—  
SANTA FE, N. M., 21st March, 1849.

SPRUCE M. BAIRD, Esq.

Dear Sir,—Yours of this date has just been received, by the hands of Mr. Ward. In reply thereto, I would beg leave to observe, that I do not consider what may have been published heretofore in the paper of this place, as influencing the claims of Texas to a portion of this territory in the slightest manner, and therefore unworthy of present notice. According to our agreement, it is my wish that the matter shall remain at rest, and not be agitated in any manner until we act conjointly, when the thing can be arranged without difficulty.

With high regard, yours,

J. M. WASHINGTON.

—  
SANTA FE, April 5th, 1849.

Col. J. M. WASHINGTON,

Sir,—From the character of the late news from the United States, it is altogether probable that the jurisdiction of this country has been surrendered to the State of Texas. If so, all further judicial proceedings under the present authorities will be void. If the courts continue in operation under these doubtful

circumstances, I cannot feel myself justified in letting the claims of my State sleep. I have done so hitherto because I thought it promotive of the best interests of the country under the circumstances, and for the time being. At this particular juncture, I am impressed differently. Please signify to me your views on the subject, and oblige, &c. Very respectfully,

I remain yours, &c.

S. M. BAIRD.

SANTA FE, N. M., 5th April, 1849.

S. M. BAIRD, Esq.

Dear Sir,—I have received yours of this date, and finding that we agree, as heretofore expressed by me, in relation to the state of affairs existing in this territory, and in the measures that ought to be pursued in consequence thereof—it would, nevertheless, be not less agreeable to me, than, in my opinion, promotive of the interests of all concerned, to delay any action in the matter, on your part, until the arrival of a mail from the United States, which is expected in a few days.

Very respectfully and truly yours,

J. M. WASHINGTON.

#### PROCLAMATION.

By an act of the Legislature of the State of Texas, approved March 15th, 1848, all that territory included within the following boundaries, to wit: Beginning at the junction of the Rio Puerco (or Pecos) with the Rio Grande (or Del Norte,) and running up the principal stream of the said Rio Grande to its source, and thence due North to the forty-second degree of North latitude; thence along the boundary line as defined in the Treaty between the United States and Spain, to the point where the hundredth degree of longitude west of Greenwich intersects Red River; thence up the principal stream of the Rio Puerco (or Pecos,) and down the said Rio Puerco to the place of beginning, is erected into a new county, to be called the County of Santa Fe.

The second section of said Act provides that the town of Santa Fe, shall be the County Seat of said county.

Section third, entitles the citizens of said county to the same Officers and Courts to which the other counties of the State are entitled.

Section fourth, makes it the duty of the Judge of the eleventh Judicial District to organize said county, and assume and exercise civil and criminal jurisdiction over the same. He therefore



takes this method of informing the citizens of said county, that henceforward, the civil and criminal jurisdiction over said county, legitimately, will be assumed and exercised by the authorities of the State of Texas only, and the citizens will be required to yield obedience thereto. All proceedings not in accordance with the laws of said State, will be held as absolutely null and void.

Until an election can be held, a Clerk and Sheriff will be appointed, and the District Court under said jurisdiction, is now established and accessible to litigants. Elections for other county officers will be held as soon as practicable.

The additional officers to which each county is entitled, are: One Chief Justice and four County Commissioners, who constitute the County Court; two Justices of the Peace, and one Constable to each Justice's district as laid off by the County Court; one Coroner, one Assessor and Collector, and one County Clerk.

S. M. BAIRD,  
Judge of the Eleventh Judicial District,  
of the State of Texas.

Santa Fé, June 18th, 1849.

SANTA FE, July 3d, 1849.

Col. J. M. WASHINGTON,

Dear Sir,—I received by last express some communications which I lay before you, and beg leave to inquire if I can rely upon your aid in organizing in accordance with that proclamation.

Yours with high regard,  
SPRUCE M. BAIRD.

SANTA FE, N. M., 3d July, 1849.

Judge S. M. BAIRD,

Dear Sir,—I have received your note of this morning, and should be glad, at your convenience, to see the documents to which you refer in relation to this territory.

With high regard, yours,  
J. M. WASHINGTON,  
Brt. Lt. Col. U. S. A. Commanding.

SANTA FE, 3d July, 1849.

Col. WASHINGTON, U. S. A.,

*Commander in Santa Fe:*

Sir,—In consequence of business at that moment resting upon me, I had neglected to forward the documents referred to in my communication of this date. Accompanying this, however, will

they be found. As soon as possible, I will do myself the honor of calling in person upon you.

With great respect, I remain your obed't serv't,  
S. M. BAIRD.

—  
SANTA FE, N. M., 3d July, 1849,

Judge BAIRD,

Dear Sir,—I have received three printed documents, with your accompanying note, which I will return after perusal.

With much respect, yours,  
J. M. WASHINGTON,  
Brt. Lt. Col. U. S. A. Commanding.



REPORT  
OF  
**Joint Committee,**  
TO INVESTIGATE THE OFFICES OF  
**COMPTROLLER AND TREASURER.**

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Hon. JOHN A. GREER,  
*President of the Senate.*  
Hon. C. G. KEENAN,  
*Speaker of the House.*

The joint committee to whom was referred a resolution requiring an examination of the books and vouchers, of the offices of the Comptroller and Treasurer, have been laboring assiduously in the investigation of the same, but the advanced period of the session at which this committee was raised, and the amount of labor required in comparing, extending, and posting the books and vouchers of said offices of many years standing, necessarily preclude that complete and extensive exhibit, as might otherwise have been presented.

Your committee upon entering upon the duties assigned them, proceeded first to examine the Treasury Department of the State, and report the funds on hand, belonging to the State on the 10th of January last, to be \$111,463 43 in specie, or its equivalent, and \$4,193 00 in Texas promissory notes, as will be seen in statement J. There is also in the hands of the Comptroller, (received up to the 25th of January, and not paid over to the Treasury, \$1,802 97. See Comptroller's current account marked K. There is also in the Treasury Department \$10,613 60, on private deposits by sundries and not the funds of the State.

Upon entering upon the examination of the Comptroller's office, your committee find a very considerable amount yet due, and unpaid, by the various officers under the late Republic of Texas,

amounting in all to \$73,601 06 in *par* funds, and \$185,297 19 in Texas *promissory notes* funds, including interest at 8 per ct. per annum, after allowing *all the credits claimed* by said officers and the 8 per cent. per month damages not calculated in this estimate; a full statement of which may be seen in schedule I, but a minute and detailed account of the various officers acting under said Republic, and balances yet unpaid by them, together with the reasons for such defalcation, may be found at length in their respective statements herewith submitted, viz:

Statement A, will exhibit the accounts of receivers of land dues under the Promissory note system; statement B, the accounts of receivers of license under the Promissory note system; statement C, the accounts of Sheriffs under the promissory note system; statement D, under the Exchequer system, the accounts of collectors of customs; statement E, the accounts of receivers of licenses under the Exchequer system; state F. the accounts of Sheriffs under the Exchequer system.

Statement G, the accounts of Collectors of Customs under the promissory note system.

In statement H, will be found an exhibit of Assessors and Collectors under the State Government.

Your committee by authority of the resolutions under which they were acting, addressed a letter to the officers in charge at Galveston, of the books and vouchers of the different Custom-house offices, and requested that the same should be sealed up and forwarded to the city of Austin by the most speedy conveyance, for examination; but nothing has been heard or received from that source on the subject.

Your committee beg leave to State, that they have been unable to ascertain the true condition, and prospect of collecting the various claims placed in the hands of District Attorneys, as no evidence of any proceedings had in such cases, are to be found amongst the records of the late Attorney General as handed over to his successor. The only evidence before the committee in relation to the business transactions of said officer, is the correspondence between himself and the Comptroller, the substance of which is submitted in statement D.

It will be seen that the debts due the late Republic of Texas, are very considerable; a great portion of which, your committee believe might be collected or arranged by a suitable government agent, who could, in connection with the duties of closing up the old business of the late Republic, render important service, in collecting from the Assessors and Collectors of Taxes, throughout the State such amounts as may be by them, from time to time,



collected, and convey the same to the proper department of the State; and in the opinion of your committee much can be saved to the State, and the collection of the State revenue greatly facilitated. The committee therefore recommend the passage of a law to carry out that object, and have reported a bill for the consideration of the Legislature, and the committee would further suggest, that should the Legislature think it advisable not to adopt this or some other mode, for the collection and settling up the old business of the late Republic, that in the opinion of your committee it would be necessary to allow an additional Clerk to aid and assist in discharging those duties in the office of Comptroller of Public Accounts; all of which the committee respectfully submit, and ask to be discharged from any further consideration of the matter.

MATT. WARD,

*Chairman on part of the Senate,*

THOS. F. McKINNEY,

*Chairman on part of the House.*

AUSTIN, February 7th, 1850.

## A.

*Statement of Acts of Receivers of Land Dues that remain unsettled under the Prom. Note system, Jan. 15, 1850.*

<i>Name of Officer.</i>	<i>County.</i>	<i>Amount of Debit.</i>	<i>Amount of Credits.</i>	<i>Amount of Balance.</i>
J. A. Zambrano,	Bexar,	1,599 13	1,240 19	358 94
W. P. Patterson,	Goliad,	2,162 82	1,749 93	412 89
J. D. Clements,	Gonzalez,	5,838 95	4,508 97	1,329 98
I. N. Moreland,	Harris,	565 28	28 26	537 02
M. B. Lewis,	Jasper,	1,984 49	1,695 95	288 54
H. B. King,	Milam,	450 94	296 80	154 14
Wm. Hart,	Nacogdo.	1,760 64	2,145 17	
J. C. Allen,	Refugio,	5,429 16	751 92	4,677 24
F. Slaughter,	Robertson,	2,078 83	1,708 11	370 72
William Clark,	Sabine,	1,327 76	26 55	1,301 21
W. P. Wyche,	"	151 23	42 81	108 42
G. W. Lusk,	Shelby,	2,533 16	2,493 45	39 71
C. Chaplin,	San August.	336 30	6 72	329 58
E. Linn,	Victoria,	115 70	2 31	113 39
J. Hays,	"	1,084 63	618 84	465 79
John S. Simpson,	Bexar,	2,852 14	1,839 82	1,012 32
				<hr/> \$11,499 98

The accounts of J. A. Zambrano, W. P. Patterson, J. D. Clements, W. Hart, J. C. Allen, William Clark, W. P. Wyche, and C. Chaplin are in the hands of District Attorneys for collection.

The accounts of I. N. Moreland, H. B. King, F. Slaughter, G. W. Lusk, E. Linn, and J. Hays, are ready for suit.

The accounts of M. B. Lewis and John S. Simpson will probably be settled without suit.

In addition to the foregoing, the following officers have omitted to forward their returns to this office, by which their accounts could be charged.

J. K. O'Neal, Chief Justice Fannin county; G. W. Miles, of Liberty, A. J. Fowler of Red River, and S. R. Roberts of Washington. The credits of these officers exceed the Debits in their accounts.



## B.

*Statement of Accounts of Receivers of Licenses that remain unsettled under the Promissory Note system, Jan. 15, 1850.*

<i>Name of Officer.</i>	<i>County.</i>	<i>Amount of Debit.</i>	<i>Amount of Credit.</i>	<i>Amount of Balance.</i>
N. Boyce,	Bastrop,	4,400 00	4,346 26	53 74
R. J. Calder,	Brazoria,	6,750 00	5,735 00	1,015 00
E. Purcell,	"	6,225 00	1,903 25	4,321 75
I. C. Durrum,	Bowie,	1,225 00	679 25	545 75
W. B. Dewees,	Colorado,	3,325 00	2,966 50	358 50
Thomas Jowett,	Fannin,	650 00	332 50	317 50
J. Sowell,	"	1,100 00	55 00	1,045 00
D. S. Kornegay,	Fayette,	2,100 00	1,777 50	322 50
S. M. Swenson,	Fort Bend,	892 50	517 50	375 00
J. M. Branham,	Galveston,	17,550 00	17,179 50	370 50
J. B. Patrick,	Gonzales,	1,812 50	1,290 00	522 50
D. W. C. Harris,	Harris,	5,880 84	2,620 54	3,260 30
G. W. Lively,	"	4,319 16	1,181 93	3,137 23
J. D. Bigelow,	"	4,550 00	227 50	4,322 50
H. B. Kelsey,	Harrison,	1,425 00	1,330 00	95 00
W. Dillard,	Houston,	2,100 00	1,698 00	402 00
S. Townsend,	"	1,500 00	1,031 00	469 00
J. A. Sylvester,	Jackson,	325 00	16 25	308 75
T. H. Brennan,	Jefferson,	400 00	220 00	180 00
A. Calder,	"	4,525 00	4,448 14	76 86
D. P. Coit,	Liberty,	988 75	928 68	60 07
S. Ingram,	Matagorda,	3,975 00	3,915 26	59 74
A. G. Boyd,	"	2,400 00	120 00	2,280 00
W. Hart,	Nacog.	6,950 00	3,208 07	3,741 93
James Byrne,	Refugio,	300 00	115 00	185 00
J. R. Tally,	"	1,750 00	192 50	1,557 50
G. A. Norford,	Sabine,	1,875 00	1,732 00	145 00
S. Todd,	Shelby,	1,100 00	55 00	1,045 00
M. H. Johns,	"	1,125 00	56 25	1,068 75
G. W. Scott,	"	225 00	11 25	213 75
G. W. Palmer,	Victoria,	5,125 00	1,192 25	3,932 75
R. Merritt,	Washington	5,100 00	3,440 97	1,659 03
W. J. Hamilton,	Paschal,	500 00	25 00	475 00
J. B. Hardin,	N. Div. Lib.	562 50	497 00	65 50

Total, \$37,613 40

The accounts of R. J. Calder, I. C. Durrum, Thomas Jowett, J. Sowell, J. M. Branham, J. B. Patrick, J. D. Bigelow, H. B. Kelsey, W. Dillard, S. Townsend,

T. H. Brennan, A. Calder, D. P. Coit, A. G. Boyd, W. Hart, S. Todd, M. H. Johns, G. W. Scott, G. W. Palmer, and W. J. Hamilton, are in the hands of District Attorneys for collection.

The accounts of N. Boyce, D. S. Kornegay, J. A. Sylvester, James Byrne, R. Merritt, and J. B. Hardin, are ready for suit.

Mr. E. Purcel, has made affidavit that the balance due from him was forwarded by mail, in May, 1842.

The account of W. B. Dewees, will probably be settled without suit.

Mr. Swenson states that he paid a draft for the amount due in favor of T. H. McMahan, which has been mislaid. (Since paid.)

The account of D. W. C. Harris has been settled with the District Attorney, but returns have not been made by him, by which the credits could be allowed on the books of the office.

Suit has been brought and judgment obtained, on the account of G. W. Lively, but money not made. Thought to be insolvent.

Mr. Ingram has promised to settle his account.

The account of J. R. Tally will probably be settled by offset.

The balance of the account of G. A. Norford, was forwarded in counterfeit Promissory notes, received by him in collection of Licenses.

## C.

*Statement of Sheriff's Accounts that remain unsettled under the Promissory Note system, January 15, 1850.*

<i>Name of Sheriff.</i>	<i>County.</i>	<i>Amount of Debit.</i>	<i>Amount of Credit.</i>	<i>Amount of Balance.</i>
H. M. Cleaveland	Austin,	11,394 59	188 96	11,205 63
William Vess,	Brazos,	126 02		126 02
R. Vaughan,	Bastrop,	1,815 93	1,575 79	240 14
P. Conlee,	"	20,509 72	13,384 67	7,125 05
J. L. Hood,	Bexar,	3,392 18	1,671 24	1,720 94
F. L. Paschal,	"	32,405 00	17,852 31	14,552 69
R. J. Calder,	Brazoria,	101,419 66	72,710 70	27,708 96
D. P. Key,	Bowie,	3,566 55	2,614 46	952 09
R. H. Tobin,	Colorado,	11,679 47	10,622 81	1,056 66
J. Hart,	Faunin,	600 05	431 83	168 22
J. P. Simpson,	"	3,836 56	3,236 76	599 80
J. Breeding,	Fayette,	4,891 03	3,653 49	1,237 54
W. Nabers,	"	16,474 27	10,809 57	5,664 70
J. V. Morton,	Fort Bend,	28,725 13	24,708 67	4,016 46
W. F. Wilson,	Galveston,	14,258 06	7,947 66	6,310 40
H. M. Smyth,	"	14,030 07	11,953 23	2,076 84
J. A. Neill,	Gonzales,	3,790 26	3,772 72	17 54
A. Kelso,	"	16,478 37	5,117 81	11,560 56
J. W. Moore,	Harris,	30,211 35	12,377 91	17,833 44



<i>Name of Sheriff.</i>	<i>County.</i>	<i>Amount of Debt.</i>	<i>Amount of Credit.</i>	<i>Amount of Balance.</i>
M. T. Rogers,	"	12,218 45	10,882 42	1,336 03
G. May,	Harrison,	12,290 84	2,614 09	9,676 75
J. P. Burnett,	Houston,	2,447 33	286 51	2,160 82
J. S. Martin,	"	15,073 96	11,760 22	3,313 74
J. Davis,	Jackson,	10,371 99	8,076 55	2,295 44
A. M. Clare,	"	3,880 92	4,456 04	
J. Hoggart,	Jasper,	12,880 89	11,779 09	1,101 80
R. A. West,	Jefferson,	9,150 77	2,316 52	6,834 25
B. W. Hardin,	Liberty,	26,856 07	9,476 27	17,379 80
J. Vandorn,	Matagorda,	20,948 55	12,903 79	8,044 76
H. Helmbold,	"	6,854 01	5,446 65	1,407 36
J. G. Shepherd,	"	7,384 86	7,161 85	223 01
A. W. Sillera,	Milam,	2,592 68	1,357 96	1,234 72
P. B. Scott,	"	24,750 11	8,003 29	16,746 82
E. W. Cawthon,	Montgom'y,	2,136 36	756 10	1,380 36
D. Rusk,	Nadogdoc's,	72,591 26	62,948 22	9,643 04
E. West,	Red River,	22,858 98	21,226 10	1,632 88
B. Annibal,	Refugio,	8,070 35	1,655 89	6,414 46
J. D. Smith,	Robertson,	29,663 59	11,632 70	18,030 89
R. M. Tevis,	"	4,652 31	5,299 06	
W. Means,	Sabine,	2,728 57		2,728 57
W. Earl,	"	11,387 91	4,170 46	7,217 45
W. Watson,	Shelby,	4,768 99	3,059 10	1,709 89
A. A. George,	"	11,613 91	6,102 91	5,511 00
A. C. McFarlane,	Travis,	9,679 65	8,638 52	1,041 13
Wm. Kimbro,	S. August.,	40,838 92	38,721 53	2,117 39
D. McDonald,	Victoria,	17,676 17	10,330 08	7,346 09
R. Stevenson,	Washing'n,	26,487 52	11,638 34	14,849 18
J. P. Lynch,	"	9,502 41	15,472 18	
W. Peacock,	Paschal,	999 67	948 42	51 25
J. M. C. Barclay,	Menard,	656 12	372 00	284 12
Wm. Sparks,	Panola,	4,156 96	2,027 90	2,129 06
R. H. Kuykendal,	Ward,	3,892 22		3,892 22
D. G. Kincaid,	N. D. Lib'ty	2,902 39	1,198 05	1,704 34
				\$273,612 30

Deduct amount overpaid by

A. M. Clare, Sheriff Jackson Co.,	575 12	
R. M. Tevis, Sheriff Robertson Co.,	646 75	
J. P. Lynch, Sheriff Washington Co.,	5,969 77	7,191 64

Total am't unaccounted for on ac't of direct taxes, \$266,420 66



*Notes to statement "C."*

The accounts of H. M. Cleaveland, J. Breeding, and W. Earl, ready for suit. W. Voss and H. Helmbold, dec'd, and estates insolvent. Suit will be brought on bond.

The accounts of R. Vaughn, R. H. Tobin, H. M. Smyth, J. Davis, D. Rusk, J. A. Neill, E. West, W. Watson, A. C. McFarlane and W. Kimbro, could be satisfied by insolvents and delinquents, if allowed.

The account of P. Conlee, was handed to District Attorney pro tem. in 1846, and by him returned. He claims to have offsets for full amount of balance.

The Administrator of J. L. Hood has been written to upon the subject.

Mr. Paschal, was unable to settle his account until his successor, G. T. Howard, (recently absent,) could return to Bexar county, as he had delivered to him all papers, &c., without retaining duplicates. Mr. Howard has now returned, and Mr. P. has promised to visit the Seat of Government for the purpose of settling. If he does not do so by the Spring Term of the District Court, his account will be placed in the hands of the District Attorney for collection. I will here remark, that Mr. P. could not sell property of delinquent tax-payers to individuals, and he was not authorized to purchase for the Government. He also states that the delinquent lists will nearly cover the balance. \$1,371 27 of the credit allowed was paid by G. T. Howard.

The accounts of R. J. Calder, D. P. Key, J. Hart, W. Nabers, W. F. Wilson, A. Kelso, G. May, J. P. Burnett, J. S. Martin, J. Hoggatt, R. A. West, B. W. Hardin, J. Vandorn, E. W. Cawthon, J. D. Smith, A. A. George, D. McDonald, R. Stephenson, J. M. C. Barclay, Wm. Sparks and D. G. Kincaid, are in the hands of District Attorneys for collection.

J. W. Simpson states that \$400 of the balance due from him are delinquents; he has promised to settle the remainder.

A large portion of the balance due from J. V. Morton are supposed to be insolvents.

The account of J. W. Moore in suit. Decided in favor of the State. Appeal taken to the Supreme Court and affirmed for \$5,000.

The account of M. T. Rodgers should be charged with a portion of the preceding years, but how much is not ascertained, as no receipt was given by him to his predecessor for the uncollected balance. Mr. Rodgers has deposited in this office \$2,950 in promissory notes, on which he claims \$1,036 as interest, making the sum of \$3,986 in addition to the amount allowed.

The account of A. M. Clare should be charged with a portion of the assessment of preceding years, but as no receipt was given by him to his predecessor for the uncollected balance, the amount is not ascertained.

The account of A. W. Silleran will be sent to the Dist. Att'y for collection.

R. M. Tevis and J. P. Lynch, their accounts should be charged with a portion of former years, but as no receipt was given by them for the uncollected balance to their predecessor, the amt has not been ascertained.

B. Annibal, this balance, it is presumed, could not be collected by him owing to the depopulation of the county.

W. Means, removed from county, and has been written to on the subject of his indebtedness.

\$3,677 of the account of J. Hoggatt was paid by A. J. Isaacs. \$12 of the account of James G. Shepherd was paid by T. M. Dennis. \$224 21 of the account of W. Nabers was paid by A. A. Gardiner. \$605 26 of the account of J. V. Morton, was paid by H. M. Thompson. \$48 47 of the account of J. A. Neill was paid by H. E. McCulloch. \$548 61 of the account of P. B. Scott was paid by R. H. Flanniken, \$353 68 by P. Thorp, and \$2,714 52 by J. Beall.—\$495 79 of the account of R. M. Tevis was collected by E. Smith. \$1,839 10 of the account of W. Watson was collected by J. Bradley, which is included in the account. \$7,519 44 of the account of A. C. McFarlane was collected by W. Barton, and \$2 00 by Geo. D. Glascock. \$64 21 of the account of J. P. Lynch was collected by Van R. Irion, and \$21 05 by J. W. McDade.

The judicial counties of Paschal, Menard and Ward, were declared by the Supreme Court to be unconstitutional, by which the functions of the officers ceased.



It is proper to remark that the credits shown in the above and foregoing statements, consist of Cash and Commissions for collecting only. The laws existing at the time these taxes were assessed, did not define what should constitute an insolvent or delinquent list, consequently no credits of this character have been allowed, but by making allowances of this kind I have no doubt but that many of the accounts would be closed, and others greatly reduced.

## D.

*Statement of the Accounts of Collectors of Customs that remain unsettled under the Exchequer system, Jan. 15, 1850.*

<i>Alexander Somervell, Customs Agent, District of Calhoun.</i>	<i>Amount paid.</i>	<i>Am't due Feb. 16, 1846.</i>	<i>Am't due Jan. 15, 1850.</i>
To am't of monies collected by and received through him on account of Customs,	23,696 66		
By am't paid May 15, 1846,	5,031 75		
By am't paid July 27, 1846,	8,000 00		
By am't paid March 10, 1847,	100 00		
By am't paid June 9, 1847,	200 00		
By am't duties refunded to S. W. Fisher and F. Duryee,	641 98		
By am't of expenses,	473 81		
By am't difference in value of coins received by Collectors and allowed by 'Treas'y Department, according to Joint Resolution, approved Feb'y 3d, 1845,	110 66	14,558 20	9,138 46

This account is in the hands of the District Attorney for collection. He claims a credit of \$1,647 51, which was recovered by suit against Messrs. Ward & Ingram, which would reduce the balance to \$7,490 95. Of the balance due by this officer \$2000 is a delinquency of a late Deputy Collector at Port Lavaca, but for which he is responsible.

<i>Wm. M. Hurt, Collector San Augustine District.</i>	<i>Amount paid.</i>	<i>Am't due Feb. 16, 1846.</i>	<i>Am't due Jan. 16, 1850.</i>
To am't of monies collected by him on acc't of customs,		9,048 87	
By am't paid May 16, 1846,	240 00		
By am't paid April 10, 1847,	329 20		
By am't paid Oct. 5, 1847,	200 00		
By amount collected by R. S. Walker,	119 00	888 20	8,160 67

The delinquency of this officer to the amount of \$3,620 79 consists of notes and obligations taken from the importers under the instructions of the Secretary of the Treasury in payment of duties. Although the law did not delegate such authority, the course was thought by the then incumbent of the Treasury Department advisable and proper, on account of the opposition then existing in that section to the Impost duties. To have exacted a strict observance of the law, would in all probability, have resulted in an entire failure of their enforcement, and the example once set might have been followed in other Districts—to prevent this, was the principal reason which induced the Secretary to assume the authority which he did. The notes above referred to, have been placed in the hands of the District Attorney for collection. The Collector, however, is still held responsible (as I have no authority to release him,) for them, and suit has been instituted for the recovery of the entire balance due.

<i>W. C. V. Dashiell, Collector of Sabine District.</i>	<i>Amount paid.</i>	<i>Am't due Feb. 16, 1846.</i>	<i>Am't due Jan. 15, 1850.</i>
To am't collected by him on account of Customs,		2,007 89	
By am't paid April 28, 1846,	400 00		
By am't paid by J. H. Cocke, and remitted by him to the Treasury,	300 00	700 00	1,307 89

The principal part of this officer's delinquency is for obligations taken by him for Tonnage duties. The jurisdiction of Texas in the waters of the Sabine for the collection of Tonnage on vessels from the United States, was always the subject of dispute, and when shippers or masters of vessels were disposed to question this right, the Collector was unable to enforce the law; he was compelled, therefore, in many instances to compromise, by taking the conditional obligations of the party for the same, to be paid when it was acknowledged by the United States that Texas had the right to exact the payment of Tonnage on vessels entering said river. The question remains undetermined, consequently, the obligations remain unpaid.



<i>Geo. N. Collinsworth, Collec- tor of Aransas District.</i>	<i>Amount paid.</i>	<i>Am't due Feb. 16, 1846.</i>	<i>Am't due Jan. 15, 1850.</i>
To am't collected by him on account of Customs,		10,351 84	
By am't paid April 28, 1846,	5,064 28		
By am't paid Nov. 13, 1846,	172 15		
By am't paid John Howe, spe- cial agent, and remitted by him to the Treasury,	1,613 41	6,849 84	3,502 00

This officer professed not to be aware of the balance against him until informed by the Department. He states that, on transmitting his last return, he was informed by his Deputy that the full amount owing had been remitted, and his account balanced and closed: that he entrusted the closing of them to his Deputy entirely, his own time being otherwise employed. The account was sent to the District Attorney for collection, but miscarried and returned to this office.

<i>R. M. Potter, Col'tor Brazos District.</i>	<i>Amount paid.</i>	<i>Am't due Feb. 16, 1846.</i>	<i>Am't due Jan. 15, 1850.</i>
To am't collected by him on account of Customs,		1,751 52	
By am't paid Feb. 18, 1846,	187 50		
By am't paid Oct. 17, 1846,	24 00		
By am't paid May 31, 1846,	247 19		
By am't paid Jan. 1, 1848,	247 50		
By am't paid Aug. 7, 1848,	125 00		
By am't paid Aug. 28, 1849,	210 54		
By am't paid Oct. 31, 1849,	101 00		
By am't paid Jan. 10, 1850,	275 50	1,418 25	333 29

This account will be settled without suit in a few months.

<i>Sanford Holman, Collector San Augustine District.</i>	<i>Amount paid.</i>	<i>Am't due Feb. 16, 1846.</i>	<i>Am't due Jan. 15, 1850.</i>
To am't collected by him on acc't of Customs,		2,679 34	
By am't paid July 24, 1847,		600 00	2,079 34

Judgment was obtained for the above balance, but the money not yet made.

<i>J. H. Cocke, Customs Agent, Galveston.</i>	<i>Amount paid.</i>	<i>Am't due Feb. 16, 1846.</i>	<i>Am't due Jan. 15, 1850.</i>
To am't collected by him on acc't of Customs,		33,745 42	
To am't charged him as per Report, dated 18th January, 1846, being balance due on goods in public store, &c., but not returned to this office until the summer of 1849,	17,120 96		
Less am't collected at the date of Report made to last Le- gislation, but not regularly reported by Collectors at that time, but included in the above,	3,143 29	13,977 67	
By am't paid April 23, 1846, as per Dep. War. No. 12,	4,828 50		
" " " " " 13,	386 50		
" April 28, 1846, " 17,	12,191 10		
" " " " " 21,	209 85		
" June 8, " " 42,	943 61		
" July 9, " " 53,	146 62		
" " 11, " " 54,	200 00		
" " 22, " " 55,	500 00		
" " 27, " " 56,	1,002 00		
" Aug. 12, " " 57,	300 00		
" Oct. 7, " " 119,	513 42		
" " " " " 120,	2,031 81		
" " " " " 121,	160 45		
" Nov. 10, " " 126,	54 33		
" Dec. 12, " " 132,	736 12		
" " " " " 133,	2,326 00		
" Feb. 6, 1847, " 150,	53 35		
" Aug. 24, " " 186,	420 00		
" " 6, 1849, " 344,	1,812 50		
" Nov. 19, " " 369,	600 00		
	29,416 16		
By am't of expenses from 31st Jan. 1846 to date,	4,289 11	33,705 27	14,017 82



This account was placed in the hands of the Attorney General for collection, and returned by that officer on the 29th of October last, as in his opinion an action could not be maintained, without the introduction in Court of the original papers, or certified copies thereof, which was entirely impracticable to be furnished, for the reasons stated by the Comptroller in his annual report. The Attorney General thought that proceedings had better be delayed until an act could be passed by the Legislature, authorizing a settlement of accounts from the Comptroller's Books to be admitted as evidence.

It may be proper to remark that Major Cocke claims a credit in addition to that given him above, of \$6,505 78, for duties on goods which the importers refused to pay, and deny the right of the State to collect. A suit is now pending in the Supreme Court of the United States involving this question. He also claims a credit for \$2000, paid Messrs. Allen & Harris for professional services in attending to Custom House suits, under the provisions of an Act approved 18th April, 1846. The Governor had the right to employ counsel under this Act, whose authority Major Cocke says he had, but until the account is approved and certified by the Governor, as required by said Act, I am not authorized to allow the claim.

He also claims a credit for \$1920 00 for the services of himself and others, for which he has forwarded no vouchers, and even had he done so, I question whether the credit could have been allowed. He further claims a credit of \$500 00 paid Rice & Nichols for freight and expenses on the transportation of specie from Galveston to the Seat of Government, during the years 1844, 1845 and 1846. This item will be allowed when the needful receipt is forwarded.

Supposing all the suspended credits referred to above were allowed Major Cocke, there would still remain a balance due by him of \$3,092 04. The account as above stated, will be again handed to the Attorney General.

## E.

*Statement of the Accounts of Receivers of Licenses under the  
Exchequer system, January 15th, 1850.*

<i>Name of Officer.</i>	<i>County.</i>	<i>Amount of Debit</i>	<i>Amount of Credit,</i>	<i>Amount of Bal. due.</i>
N. Boyce,	Bastrop,	659 31	453 08	206 23
John W. Smith,	Bexar,	1,746 30	87 31	1,658 99
Wm. Eckel,	Brazoria,	2,441 11	2,337 94	103 07
J. C. Durrum,	Bowie,	407 06	165 35	241 71
J. M. Rice,	"	230 41	176 52	53 89
W. B. Perry,	Colorado,	146 62	42 33	104 29
John S. Peters,	Bowie,	959 06	334 58	624 48
W. B. Dewees,	Colorado,	637 39	403 87	233 52
G. Fitz Gerald,	Fannin,	357 05	257 05	100 00
J. B. Alexander,	Fayette,	50 00	2 50	47 50
J. P. Longley,	"	367 90	18 39	349 51
W. B. Meriwether	"	586 97	449 47	137 50
J. M. Branham,	Galveston,	10,857 66	8,387 56	2,470 10
James B. Patrick,	Gonzales,	820 44	41 02	779 42
D. D. Culp,	Harris,	725 00	1,366 25	
Charles Bowman	"	3,137 43	3,548 11	
H. B. Kelly,	Harrison,	996 23	674 99	321 24
S. Townsend,	Houston,	1,562 90	815 95	746 95
R. B. Tutt,	"	905 77	45 29	860 48
M. B. Lewis,	Jasper,	564 32	375 86	188 46
D. P. Coit,	Liberty,	62 50	3 12	59 38
A. B. Jones,	"	326 64	16 33	310 31
Seth Ingram,	Matagorda,	899 36	980 05	
W. Hart,	Nacog.	3,004 32	826 00	2,178 32
J. W. Simms,	Red River,	3,573 59	3,505 40	68 19
G. W. Adams,	Robertson,	374 44	548 59	
A. H. Watkins,	Rusk,	684 53	670 92	13 61
W. C. Crawford,	Shelby,	484 12	216 20	267 92
A. M. Davis,	San Ang.,	1,338 28	1,285 34	52 94
Richard Owen,	Victoria,	477 78	23 89	453 89
J. Van Bibber,	"	82 87	4 14	78 73
M. H. Hardy,	"	309 91	15 49	294 42
J. O. Wheeler,	"	712 23	35 61	676 62
L. Gilbert, dec'd,	Washing'n,	1,878 61	601 43	1,278 18
Total,				\$14,959 85



## Notes to statement "E."

The accounts of N. Boyce and J. W. Sims will probably be settled without suit.

The accounts of John W. Smith, W. Eckel, J. C. Durrum, J. M. Rice, John S. Peters, G. Fitzgerald, J. P. Longley, J. M. Branham, James B. Patrick, H. B. Kelly, S. Townsend, R. B. Tuu, D. P. Coit, A. B. Jones, W. Hart, A. H. Watkins, and W. C. Crawford is the hands of District Attorneys for collection.

The balance due on the account of W. B. Perry was improperly paid over by him to his successor. Will probably be settled without suit.

The accounts of W. B. Deween, J. B. Alexander, M. B. Lewis, Richard Owen, J. Van Bibber, M. H. Hardy and J. O. Wheeler, are ready for suit.

The balance of the account of W. B. Merriweather was paid over to Thomas Johnson, District Attorney, without the account having been put in his hands for collection.

The Treasurer has neglected to forward closing returns by which the accounts of D. D. Culp and Charles Bowman can be charged.

The Treasurer has neglected to make returns by which the account of Seth Ingram could be charged with the full amount collected by him.

The Treasurer has neglected to forward closing returns, by which the account of G. W. Adams could be charged.

The account of A. M. Davis has been collected, but not yet paid over by the District Attorney.

The estate of L. Gilbert, dec'd is unable to settle the account at present.—Claims offsets for a portion of the balance.

## F.

## Statement of the Accounts of Sheriffs that remain unsettled under the Exchequer System.

Name of Sheriff.	County.	Amount of Debit.	Amount of Credit.	Amount of Bal. due.
B. F. Grayson,	Austin,	5,938 32	4,576 26	1,362 06
Charles Railey,	"	3,977 77	3,193 43	784 34
Asa Robinson,	"	3,152 15	526 32	2,625 83
P. Conlee,	Bastrop,	2,878 23	2,140 87	737 36
Geo. T. Howard,	Bexar,	7,703 63	7,088 50	615 13
W. McMasters,	Brazoria,	15,087 73	9,853 02	5,234 71
Robert Johnson,	Brazos,	775 99	619 82	156 17
Wm. Vess, dec'd,	"	740 30	272 90	467 40
J. W. Dabbs,	Bowie,	1,212 27	1,011 15	201 12
Martin Glover,	"	2,466 76	960 09	1,506 67
W. J. Hays,	"	1,754 38	1,001 27	753 11
M. Hutchins,	Colorado,	2,366 76	1,176 82	1,189 94
F. Williams,	Fannin,	728 37		728 37
Wm. Nabers,	Fayette,	1,506 61		1,506 61
J. W. McKisick,	"	1,049 28	368 42	680 86
*H. M. Smyth,	Galveston,	10,222 88	9,631 11	591 77
W. F. Wilson,	"	2,817 53	2,306 60	510 93

## F. CONTINUED.

*Statement of the Accounts of Sheriffs that remain unsettled under the Exchequer System.*

<i>Name of Sheriff.</i>	<i>County.</i>	<i>Amount of Debit.</i>	<i>Amount of Credit.</i>	<i>Amount of Bal. due.</i>
Sam. Barrow,	Gonzales,	1,546 01	115 10	1,430 91
M. T. Rogers,	Harris,	4,916 88	787 40	4,129 48
Hugh S. Hope,	Harrison,	8,962 71	8,141 89	820 82
J. P. Burnet,	Houston,	6,216 06	1,323 40	4,892 66
W. C. Edwards,	Jackson,	1,630 85	1,267 91	362 94
H. Stagner,	Jasper,	2,919 15	2,889 64	29 51
A. J. Shelby,	"	2,923 52	1,585 82	1,337 70
D. Garner,	Jefferson,	3,392 16	1,016 48	2,375 68
E. Early,	Lamar,	2,461 16	1,995 00	466 16
B. W. Hardin,	Liberty,	10,632 85	2,432 03	8,200 82
J. G. Shepherd,	Matagorda,	7,282 75	1,947 86	5,334 89
T. M. Dennis,	"	2,350 69	1,578 87	771 82
R. W. Flaniken,	Milam,	3,511 82	2,746 99	764 83
J. G. Shepherd,	Montgom'y,	11,237 33	3,858 97	7,378 36
J. D. Banton, dc.	"	9,280 40	9,105 16	175 24
Edward West,	Red River,	9,071 15	6,851 60	2,219 55
Eli Smith,	Robertson,	2,318 03	1,022 62	1,295 41
S. A. Blain,	"	2,593 60	1,285 24	1,308 36
Wm. M. Moss,	Rusk,	797 13	656 16	140 97
R. W. Smith,	"	1,682 27	1,602 17	80 10
A. A. George,	Shelby,	1,090 04	901 80	188 24
S. S. Davis,	S. Aug'tine,	8,866 09	8,661 00	205 09
C. F. King,	Travis,	769 02	52 63	716 39
Thomas Castillo,	Victoria,	3,164 42	2,528 50	635 92
Jos. P. Lynch,	Washingt'n,	2,629 02	879 79	1,749 23
D. McDonald,	Victoria,	845 83		845 83
Van R. Irion,	Washingt'n,	2,676 90	1,271 21	1,405 69
J. W. McDade,	"	5,200 13	4,791 51	408 62
Total.				\$69,323 60

Mr. Grayson's estate has claims against the State for a portion of the balance due. The exact amount of this officer's indebtedness was not known until the visit of the Fiscal Agent during the past summer.

Mr. Railey was absent from the State when called on by the Fiscal Agent.—Account ready for suit.

Mr. Robinson promised the Fiscal Agent last summer to account for the balance due. Should he not do so by the Spring Term of the Court, his account will be placed in suit.

P. Conlee, H. M. Smyth, and Hugh S. Hope claim to have offsets.



George T. Howard states that \$160 50 of his balance is insolvents, the remainder he has claims to offset, which if not allowed will be paid.

The account of W. McMasters has been placed with the District Attorney for collection \$612 71 of the credit was collected by J. W. Brooks.

The account of W. Vess, dec'd, ready for suit. Bond on file.

Robert Johnson, J. W. Dabbs, T. M. Dennis, J. D. Banton, dec'd. and Van R. Irion state that insolvents will cover the balances due.

The accounts of Martin Glover, W. F. Wilson, Samuel Barrow, M. T. Rodgers, J. P. Burnett, W. C. Edwards, H. Stagner, A. J. Shelby, D. Gardner, E. Early, A. A. George, Thomas Castillo, W. Nabers and D. McDonald, have been placed in the hands of District Attorneys for collection.

W. J. Hays certifies under oath that the balance due is owing by the citizens of Cass county for the year 1845, that county having been stricken from Bowie before sale of property could be made to satisfy the taxes due by delinquents.

M. Hutchins acknowledges to have collected the balance, which he states to have placed in the hands of a merchant for safe keeping, who used it for his private purposes, and has since been unable to recover it; a reasonable time has, however been allowed him, and the account will now be placed in the hands of the District Attorney for collection.

Judgment has been obtained against F. Williams, but money not made.

The balance of the account of J. W. McKisick, due for 1845, the assessment of which was made in 1846, and for his recovery suit will be instituted, if not settled before the Spring Term of the court.

The accounts of J. G. Shepherd, of Matagorda, B. W. Hardin, R. W. Flanniken, J. G. Shepherd of Montgomery, Eli Smith and S. M. Blain will be placed in the hands of District Attorneys for collection.

\$450 07 of the balance due from Edward West is insolvents, \$769 60 is owing by citizens of Bowie county, which he had no authority to collect, and claims offsets for balance.

Wm. R. Ross, made arrangements to settle the balance, but the amount is not yet paid over.

\$71 64 of the account of R. W. Smith is an error in the assessment, but as it has never been satisfactorily explained, no credit has been allowed.

Insolvents and account of Sales will cover balance when forwarded, of the account of S. S. Davis.

Joseph P. Lynch has claims for keeping prisoners to the amount of \$350, the balance was uncollected by him, and for which he holds his precessors receipt.

A large portion of the balance of J. W. McDade is owing by persons who moved out of the county. The remainder he has claims to offset.

\* 710 35 of the credit of H. M. Smyth he was enjoined from collecting by the District Court.

### G.

*Statement of the Accounts of Collectors of Customs that remain unsettled under the Promissory Note system, Jan. 15, 1850.*

*Alden A. M. Jackson, Collector Galveston.*

Amount of balance due by him - - - - \$130,616 04

This account is in suit. He has offsets for a considerable portion of this balance, such as vouchers for expenses and drafts drawn on him by the Secretary of the Treasury, which could be allowed, if presented.

*William T. Austin, Collector, Brazos.*

Amount of balance due by him - - - - - \$11,363 18

\$5,551 11 of this balance were bonds taken by Collector under the bonding system, which are now in suit: the balance of the amount Mr. A. promised the Fiscal Agent to call at this office and arrange.

*Jeremiah Brown, Collector, Brazos.*

Amount of balance due by him - - - - - \$15,501 36

Every effort was made by the Treasury Department of the late Government to secure this amount, but without success. This amount may be considered doubtful. It is believed that he is entitled to further credits than is here shown; but the papers have not been filed by which the entries could be made.

Total - - - - - \$157,480 58

## H.

*Statement of the Accounts of Assessors and Collectors which are considered Delinquents, and Accounts in suit.*

<i>Name of Delinquents.</i>	<i>County.</i>	<i>Amount of Debit.</i>	<i>Amount of Credit.</i>	<i>Amount of Bal. due.</i>
Squire Brown,	Angelina,	1,655 10	964 10	690 40
Tho. M. Likens,	Houston,	3,454 05	1 676 39	1,777 66
John S. Owen,	Nueces,	1,639 44	127 90	1,511 54
L. P. Sundberg,	Galveston,	27,243 95	19,656 13	7,587 82
J. W. McKisick,	Fayette,	11,394 20	6,455 93	4,938 27
Ed. J. McLane,	Bexar,	3,884 42	3,013 33	871 12
S. A. January,	Calhoun,	1,201 67	96 13	1,105 54
S. T. Watts,	"	987 86	79 03	908 83
Cha's A. Russell,	Goliad,	5,640 18	5,241 89	398 29
Total Delinquencies,				\$19,789 47

From the best estimate that can be made, the amount now owing by Assessors and Collectors, including the above list of delinquencies, is 102,765 94  
 From which should be deducted the above list of delinquents, 19,789 47  
 Leaving this amount still due, which will probably be collected, \$82,976 47



The principal portion of the foregoing amount is due on account of the year 1849. Remittances are now being made daily. Many of the heaviest paying counties have not yet paid over for that year (although informed by the Collectors of the collections of large amounts). If the payments which are expected during the present and succeeding months are received, as the office has a right to expect, from information received from the Assessors and Collectors, the above balance will be much reduced. It may be proper here to remark that the Collectors of many of the remote counties from the Seat of Government remonstrate against being required to convey their funds to the Treasury, stating that their commissions will not more than pay their travelling expenses thither, and request the Comptroller to draw on them for the amount collected, or send a person to receive it.

The account of Squire Brown includes the Non-Resident assessment of 1848, which amounts to \$148, the greater portion of which, it is presumed, remains uncollected; but as no returns have been made of the uncollected amounts, the Assessor stands charged with the full amount.

Thos. M. Likens states that a considerable portion of this balance has been uncollected by him.

\$1,000 26 of the balance against John S. Owen, is on account of Non-Resident Assessment, but a very small portion of which is thought to have been collected by him.

\$2,483 04 of the balance against L. P. Sundberg, is on account of Non-Resident Assessment, the greater portion of which has been uncollected. A considerable portion is supposed to be yet due on Resident Assessment to be collected by Sundberg's successor, the exact amount he has promised to furnish this office with.

The balance against J. W. McKissick, includes the assessment of 1849, no portion of which was collected by him, and a further amount of \$1,059 97 on the Resident Assessment of former years, as appears from a letter of his successor.

The balance against E. J. McLane, is all due in cash, which the securities have promised to settle, if the principal does not by the ensuing term of the Court.

About \$500 of the balance against S. A. January, is thought to have been collected by him.

The balances against S. T. Watts and Chas. A. Russell, are all due in cash.

COMPTROLLER'S OFFICE, }  
Austin, February 6th, 1850. }

## SCHEDULE TO STATEMENTS.

*Statement of the amount of Delinquents of each character of claims, as per statements accompanying, with an estimate of the interest due on each at eight per cent. per annum from the time the same should have been paid to Jan'y 1, 1850.*

*Amount due in Promissory Notes.*

From Chief Justices on account of Land Dues received by them, as per statement marked "A" - - - - -	11,499 89	
Average interest on same, from the time they should have been paid to the 1st of January, 1850--say $7\frac{1}{2}$ years - - -	6,439 44	
	<hr/>	17,939 33
From County Treasurers, on account of Licenses received by them, as per statement marked "B" - - - - -	37,993 40	
Average interest on same, from the time they should have been paid to the 1st of January, 1850--say $7\frac{1}{2}$ years - - -	22,795 80	
	<hr/>	60,789 20
From Sheriffs, on account of direct taxes collected by them, as per statement marked "C" - - - - -	266,420 66	
Less amount which could probably be satisfied by insolvent and delinquent taxpayers and setoffs--say $\frac{3}{4}$ of the whole amount - - - - -	199,815 00	
	<hr/>	66,605 66
Average interest on same, from the time they should have been paid to the 1st of January, 1850--say $7\frac{1}{2}$ years - - -	39,963 00	
	<hr/>	106,568 66
From Collectors of Customs on account of same, as per statement marked "G" - - - - -	157,480 58	
Less probable amount claimed by them as offsets - - - - -	71,052 47	
	<hr/>	86,428 11



Average interest on same, from the time it should have been paid to 1st of January, 1850— $7\frac{1}{2}$ years	51,856 87	
	<hr/>	138,284 98

Total amount in Promissory Notes - \$323,582 17

*Amount due in Par Funds.*

From Collectors of Customs, as per statement "D"	38,539 47	
Less amount of offsets, as claimed by Collectors	13,137 94	
	<hr/>	25,401 53
Average interest on same, from the time it should have been paid to the 1st of January, 1850—say $3\frac{1}{2}$ years	7,112 28	
	<hr/>	32,513 81
From County Treasurers, on account of Licenses received by them, as per statement marked "E"	14,959 85	
Less amount of offsets as claimed by Treasurers	700 00	
	<hr/>	14,259 85
Average interest on same, from the time it should have been paid to the 1st of January, 1850—say $3\frac{1}{2}$ years	3,992 76	
	<hr/>	18,252 61
From Sheriffs on account of direct taxes collected by them, as per statement marked "F"	69,323 60	
Less amount which would probably be satisfied by insolvent Delinquent tax payers and offsets—say $\frac{3}{4}$ of the total amount	52,116 00	
	<hr/>	17,207 60
Average interest on same, from the time it should have been paid to the 1st of January, 1850—say $3\frac{1}{2}$ years	4,818 13	
	<hr/>	22,025 73
Total amount in Par Funds		<hr/> \$72,792 15

From Assessors and Collectors, on account of direct taxes collected by them under the laws of the State, who are considered delinquents, as per statement marked "H" - \$19,789 47

### RECAPITULATION

Am't due in Promissory Notes under the laws of the Republic, including interest,	185,297 19
Am't due in Par Funds under the laws of the Republic, including interest,	72,792 15
Am't due in Par Funds under the laws of the State, including interest,	19,789 47
Total amount including interest,	\$277,878 81

*RECAPITULATION of amounts unaccounted for, as shown by Statements marked from "A." to "H."*

#### IN PROMISSORY NOTES.

By Chief Justices on account of Land Does,	11,499 89
By County Treasurers on account of Licenses,	37,993 40
By Sheriffs on acc't of Direct Taxes,	266,420 66
By Collectors of Customs on account of same,	157,480 58
	473,394 53

#### IN PAR FUNDS.

By Collectors of Custom on account of same,	38,539 47
By County Treasurers on account of Licenses,	14,959 85
By Sheriffs on account of Taxes,	69,323 60
By Assessors and Collectors on account of Taxes,	19,789 47
	142,612 39
Total amount unaccounted for,	\$616,006 92



J.  
*Statement of Funds in the Treasury on the 10th day of  
 January, 1850.*

Balance on hand 31st day of October, 1849, in Specie Revenue of the State,	72,582 23	
Amount of Specie received since that date up to the 10th of January, 1850, (inclusive) Revenue of State,	26,807 02	
Amount paid by Jas. B. Shaw, Comptroller, on account of Taxes collected by him for the year 1849,	4,409 08	103,798 33
Amount of Specie received since 31st October, 1849, up to 10th January, 1850, inclusive, (Revenue of Republic,)		899 25
Amount of County Tax on hand 31st of October, 1849,	6,408 67	
Amount received since up to the 10th of January, 1850, inclusive	89 08	6,497 75
Total amount on hand in Specie,		\$111,195 33
Amount of County Tax Fund of Republic (in Exchequers,)		273 10
Amount of Special Deposit on hand 31st October, 1849, in Promissory notes,	1,025 21	
Amount of Promissory notes received since up to 10th January, 1850, inclusive,	4,193 00	
Total am't on hand in Prom'ry notes,	\$5,218 21	
COMPTROLLER'S OFFICE, }		
Austin, January 12th, 1850, }		

*List of Amounts received on Account of State Revenue, from the 31st of October, 1849, to the 10th of January, 1850, (inclusive.)*

NAME OF OFFICER.	COUNTY.	AMOUNT.
William S. Keaghy,	Jasper,	\$ 281 58
J. B. McMahan,	Caldwell,	260 00
Edward Malloch,	Gonzales,	400 42
John Shaffir,	Fannin,	507 69
J. N. Reed,	Harris,	50 00
L. M. Hitchcock,	Galveston,	50 00
J. W. Richardson,	Upshur,	460 48
John Foster,	Wharton,	860 11
John Shaffir,	Fannin,	95 88
Andrew Caldwell,	Nacogdoches,	21 00
S. D. Hay, Dist. At'y,	- - - - -	100 00
Wm. Pruitt,	Tyler,	24 82
Wm. R. Redding,	Bastrop,	600 00
Jacob Gross,	Milam,	333 81
John M. Bivens,	Red River,	32 53
A. Glavecke,	Cameron,	25 00
C. Etter,	Calhoun,	202 05
E. D. Little,	Washington,	333 75
M. B. Bennett,	La Vaca,	426 92
do.	do.	66 15
W. B. McShan,	San Augustine,	60 00
L. M. Hitchcock,	Galveston,	700 00
J. M. Harrison,	Henderson,	200 00
C. A. Tuton,	De Witt,	737 07
N. Peck,	Fort Bend,	7 35
John M. White,	Jackson,	129 69
F. Brigance,	Grimes,	1,642 03
W. C. Dalrymple,	Williamson,	361 86
John H. Calhoun,	Walker,	40 00
William G. King,	Guadalupe,	459 89
George Resley,	San Patricio,	150 00
Andrew Caldwell,	Nacogdoches,	977 10
J. W. Richardson,	Upshur,	28 53
Jarvis Dockrill,	Brazoria,	704 10
F. McMahan,	Newton,	239 00
John N. Reed,	Harris,	200 00
W. B. McShan,	San Augustine,	87 50
do.	do.	521 50



NAME OF OFFICER	COUNTY.	AMOUNT.
William Keith,	Titus,	90 00
F. McMahon,	Newton,	19 39
N. Peck,	Fort Bend,	13 46
John M. White,	Jackson,	623 49
J. Dockrill,	Brazoria,	700 00
J. N. Reed,	Harris,	150 00
D. L. Bell,	Goliad,	266 26
B. McNutt,	Austin,	1,343 62
John Foster,	Wharton,	650 97
W. D. Miller, Sec'y	-	21 50
Jacob Gross,	Milam,	40 00
W. B. McShan,	San Augustine,	125 00
A. Glavecke,	Cameron,	2,100 00
P. Shelby,	Refugio,	250 00
William G. King,	Guadalupe,	4 60
Geo. W. Smyth, Com.	-	178 02
George W. Cox,	Limestone,	2 52
do.	"	834 33
James B. Shaw, Com.	-	60 68
do.	"	33
Edward Malloch,	Gonzales,	96 34
Hugh S. Hope,	Harrison,	126 63
R. W. Cecil,	Gillespie,	664 76
Robert Ekey,	Cooke,	65 00
M. J. Owen,	Denton,	76 00
Geo. T. Wood, Gov.	-	450 00
Jesse Gibson,	Cherokee,	2,207 59
J. B. McMahon,	Caldwell,	110 00
G. Arnett,	Robertson,	455 27
Ed. Malloch,	Gonzales,	1,250 00
J. Dockrill,	Brazoria,	1,200 00
W. M. Gibson,	Anderson,	1,253 45
		<hr/> \$26,807 02

The following amounts are in the hands of the  
Treasurer not yet deposited:

Thomas Watson, Cass County,	1,277 85
A. J. Payne, Harrison,	1,300 00
H. S. Hope, " " on account of Rep. Taxes,	12 04
R. McNutt, Austin,	366 32
<hr/>	
\$29,763 23	

*List of amounts received on account of Republic Revenue from the 31st of October 1849, to the 10th of January, 1850.*

James H. Cocke, Customs Agent, Galveston,	600 00
L. E. Downes, District Clerk, Houston	23 75
R. M. Potter, Collector Customs, Brazos,	275 50
	<hr/>
	\$899 25

## K.

*JAMES B. SHAW, Comptroller, in Account Current with the State of Texas, for 1846, 1847, 1848 and 1849.*

## DR.

To amount received on Record Assessments for 1846 and 1847,	278 59	
To amount received on Non-Resident Assessment for 1848, and amounts assessed by me for same year,	4,983 09	
	<hr/>	5,261 68
To amount received from sale of Austin City and Out Lots, made on the 2d and 5th September, 1848,	2,539 00	
To amount received from Sale of Ditto on the 4th and 6th of June, 1849,	1,557 70	
To amount received from C. Baylor, J. W. Robertson and B. Grumbles, on account of same,	106 00	
	<hr/>	4,202 70
To amount received on account of Fees of Office, up to 30th June, 1849,		9 00
To amount received, being first instalment due on Matagorda Custom House,	402 50	
To amount received, being 2d and 3d instalments on Ditto,	805 20	
To amount received from sale of Custom House at Port Calhoun,	55 00	
	<hr/>	1,262 50
To amount drawn on Requisition,		40 00



To amount of rent of Public Buildings from May 1st, 1846, to 1st January, 1847,	285 94	
To amount received for one month's rent of Building occupied by Mrs. Chalmers, (June, 1847,)	13 00	
To Rent of Public Buildings from 1st January, 1847, to 1st January, 1848,	834 00	
To Rent of Ditto, from 1st January, 1848, to 1st January, 1849,	873 00	
To Rent of Ditto, from 1st January, 1849, to 1st January, 1850,	954 00	
		2,959 94
		<u>\$13,735 82</u>

COMPTROLLER'S OFFICE, {  
Austin, January 24th, 1850. }

I certify that the above is a correct statement of the account of James B. Shaw, Comptroller, as taken from the Books and Archives of this Office, and that the same has been correctly compiled therefrom.

GEORGE J. DURHAM,  
*Book-keeper, Comptroller's Office.*

## CR.

By am't paid July 23, 1847, No. of D. Wt. 93,	29 54	
By do. Oct. 8, " " " 114,	27 75	
By do. April 7, 1848, " " " 251,	135 54	
By do. Sept. 7, " " " 324,	52 29	
By do. Feb. 27, 1849, " " " 547,	33 47	
By do. July 6, " " " 669,	4,933 49	
By do. Oct. 24, " " " 740,	49 27	
By do. Dec. 28, " " " 801,	33	
		5,261 68
By am't p'd Sept. 19, 1848, No. of D. W. 332,	2,498 00	
By do. Jan. 2, 1849, " " " 402,	40 00	
By do. June 30, " " " 665,	1,526 20	
By do. Oct. 27, " " " 742,	66 00	
By amount paid Ford & Cronican for publishing notice of Sale,	41 00	
By am't paid W. H. Cushney for ditto,	31 50	
		<u>4,202 70</u>

By am't paid Oct. 2, 1848, No. of D. W. 335,	4 50	
By do. Jan. 17, 1849, " " " 522,	1 00	
By do June 30, " " " 666,	3 50	
By do Aug. 7, 1848, " " " 311,	389 75	
By do Nov. 2, " " " 349,	402 50	
By do July 18, " " " 692,	402 50	
By amount paid Stuart & Durnett for publishing notice of sale,	26 25	
By am't paid Cronican, Miner & Cummings, for ditto,	17 50	
By am't paid E. F. Gilbert, for ditto,	24 00	
		1,271 50
Amount disbursed on account of Money drawn on Requisitions, as per vouchers on file,		40 00
By am't p'd June 24, 1847, No. of D. W. 87,	145 59	
By " Jan. 20, 1848, " " " 197,	523 10	
By " May 17, " " " 264,	148 63	
By " March 8, 1849, " " " 552,	508 46	
By " " " " " 553,	20 00	
By " Oct. 31, " " " 743,	184 50	
By " Dec. 28, " " " 800,	60 68	
By " Jan. 12, 1850, " " " 826,	165 11	
		1,756 07
By amount of Repairs allowed for 1846,	44 85	
By do. do. do. 1847,	10 00	
By do. do. do. 1848,	256 54	
By do. do. do. 1849,	320 30	
By one month's rent remitted Joseph Daniels, on account of fire,	10 06	
		641 75
*By amount of Notes on hand uncollected,		562 12
		\$13,735 82

\*NOTE.—\$108 00 of this amount is in the hands of Thos Ward for collection.

50 44	do.	do.	C. Mason,	do.
83 93	do.	do.	W. H. Cushney,	do.
166 15	do.	do.	J. A. Green,	do.
and 153 00	do.	do.	Comptroller,	do.
\$562 12				

TREASURER'S OFFICE, Austin, Jan. 24, 1850.

I certify that the payments contained in the above account have been duly received by the Treasurer, as appears from the Books and Archives of this office.

IAS. H. RAYMOND, *Treasurer.*



## SUPPLEMENT TO THE FOREGOING.

DR.

Amount of Taxes collected by the Comptroller on account of Taxes for 1849, as per Tax Receipts issued,	5,462 18	
Less amount of Receipts not yet delivered,	573 88	
		4,888 30

Amount collected on account of Property Redeemed, including Assessors' costs,	1,323 75
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 6,212 05

CR.

Amount deposited in Treasury, as per Receipts,	4,409 08
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Cash balance on hand,	\$1,802 97
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COMPTROLLER'S OFFICE, }  
 Austin, January 25th, 1850. }

EXECUTIVE DEPARTMENT,  
Austin, January 1st, 1850. }

*To the Honorable the Senate,  
and House of Representatives:*

The Executive is informed that the Judge of the 11th Judicial District has been absent from his District and from the State, since the month of August last, and from that period he has not been known to be an inhabitant of either. The infinite importance of having a Judge to reside permanently in that District may render it necessary that some action be taken at the present session of the Legislature, under the 8th section of the fourth Article of the Constitution, in reference to that officer; and I particularly invite your attention to the subject now, because, should such action be had by your Honorable body, and result in the removal or suspension of the Judge, it is of vital importance to the preservation of the rights of the State, that it be done before the contemplated change in the Constitution, for the election of Judicial officers by the people, is consummated.

To confer at this time, upon the people of Santa Fé, and the counties which have recently been added to that District, the power of electing or not, as they may choose, the officers who are required to organize and bring them under subjection to our laws, would, in my judgment, be yielding the whole question of the exercise of jurisdiction for the present, at least, if it did not terminate ultimately in the dismemberment and entire loss of all that portion of our territory. To carry out the general wish of the people of the State, most unequivocally expressed on various occasions, and the obvious policy of the State in reference to that district of country, it is indispensable that the officers employed there should be faithful, energetic and patriotic—men who are not only inclined to perform the duties enjoined upon them, but who have firmness enough to resist such obstacles as they must necessarily encounter in their discharge—and it will be in vain to expect such from an election by a people, a large majority of whom are totally averse to all our views and designs in reference to them.

I am aware that an opinion is entertained by some, that the impossibility of giving the notice required by the section referred to, will prevent any action by the present Legislature upon the subject; but it has occurred to me that the very existence of the impossibility of giving the notice, arising from the cause it does, supercedes the necessity of it. It could not have been intended by the framers of the Constitution, that the voluntary removal of a Judge beyond the limits of the State, so as to put it out of the



power of the Legislature to notify him of their intention to investigate his acts, would relieve him from his responsibility under this section : And, if such was not their intention, this, like all other laws, should receive such a construction as will effectuate the object contemplated by its makers.

It is very far from the wish of the Executive to inflict the slightest injustice upon the feelings or official character of the Judge of the District alluded to ; and, if it shall be found upon investigation that any official omissions shall fall to his account, I should be pleased to look upon them with kindness and forbearance : but, standing in my present relation to the State, I should be wanting in a proper vigilance over her best interest, were I to overlook or pass by, in reference to the subject presented, the duty which the Constitution imposes, "to see that the laws are well and faithfully executed."

P. H. BELL.

COMMITTEE ROOM, Jan. 11th, 1850.

HON. J. A. GREER,

*President of the Senate :*

The committee on the Judiciary, to whom was referred a bill to allow the withdrawal from the Land Office deeds issued on paper of the second seal, report :

That they find many individuals have deposited their testimony, or titles on the second seal, in the Land Office, under a mistaken view of the law, requiring all archives of the colonies to be deposited in that office. These titles were the property of private individuals and contain the evidence of their claims. Archive copies are on paper of the 3d seal, and these alone were intended to be embraced in the law. The parties to whom these testimonies belong of right, have no titles in their possession, and are thus put to great inconvenience and expense, to supply their place. A majority of the committee have instructed me to report the bill to the Senate, and recommend its passage.

A. H. PHILLIPS, Chairman.

NOTE.—This report was misplaced at the time the Senate Journal of Jan. 11, was printed, which will account for its appearance in the appendix.

TEXAS STATE LIBRARY

Austin, Texas